

Charity Number: 01082896  
Company Number: 04000826

**KIDS KABIN**  
(a company limited by guarantee)

Financial Statements  
for the year ended 30 June 2020

**Kids Kabin**  
**(a company limited by guarantee)**

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**Kids Kabin**  
**(a company limited by guarantee)**

**Trustees' and Chief Executive's Annual Report**  
**For the year ended 30 June 2020**

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The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended 30 June 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and 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 to the UK and Republic of Ireland (FRS 102).

**Introduction from the Trustees**

It has been a very difficult year for Kids Kabin which saw the organisation, along with the rest of society, struggle with the impact of the COVID-19 pandemic.

Kids Kabin suspended face to face sessions, and this had a significant impact on both our regular participants and staff alike. The pandemic challenged Kids Kabin to find new and innovative ways to serve and help alleviate complex problems for some of the most vulnerable in society.

It is a tribute to the staff, volunteers and trustees that Kids Kabin adapted its approaches to, at least in part, maintain its service delivery.

On-line video communication and the creation of practical arts and craft kits delivered to homes were a huge success in keeping young people engaged and entertained during lockdown restrictions. This is a real credit to all those involved.

Another key element of our response was to focus on working closer with other local organisations, identifying need and delivering practical solutions, including food parcels.

Although in-person delivery has returned at all of our locations, we are very aware of the extra hygiene and social distancing requirements and are better prepared if distance-delivery is again necessary.

We were proud to celebrate our 25th anniversary during the year under review - a significant milestone and achievement.

The trustees are very grateful for the continuing help and forbearance of all members of our communities as well as the fantastic endorsement from of all our funders and supporters over the past quarter of a century!

## **Chief Executive's Report**

### **Summary**

This last year has been one of extremes. Kids Kabin has celebrated its 25th Anniversary, opened a new Kids Kabin base in Middlesbrough, been awarded North East Small Charity of the Year Award and engaged over 1,150 children in creative workshops. However, since March 2020, we have been faced with the challenges of the COVID-19 pandemic. This has had a significant impact on the scale and scope of Kids Kabin's work. However, the team has responded, initially providing emergency support alongside local partners and then adapting services to continue to enable children and young people to be creative and active. More than ever, COVID-19 has reinforced a number of key principles in the charity's work – long-term support for disadvantaged communities, local knowledge and relationships with families, and strong community partnerships.

### **Overview**

Reflecting over the last year, it is very easy for the focus to be overtaken by the COVID-19 pandemic and its impact on services and communities. This will, of course, play an important part in reporting on the period from 1st July 2019 - 30th June 2020. However, it is also important to note that 8 months of this year in review was pre COVID-19. During this period there were a number of significant achievements for Kids Kabin:

- In July 2019, Kids Kabin celebrated its 25th Anniversary, bringing together more than 200 friends, supporters, current and previous kids and families to remember creativity, fun and friendship.
- July 2019 also saw the appointment of our Middlesbrough manager, Sue McBride, and a programme of summer workshops in Grove Hill, Thorntree and Easterside and, in November, the opening of Kids Kabin Middlesbrough at 36 Laurel Avenue, Grove Hill.
- October 2019 saw Kids Kabin being awarded Small Charity of the Year Award at the North East Charity Awards. At the same time, Noor Amer, a long term volunteer from Cowgate, won Young Volunteer Champion Award at the same event
- The 8.5 months to the middle of March 2020 also saw the running of 424 workshops in Newcastle with 4,001 attendances at these (705 unique individuals). Over the same period, 121 workshops were run in Middlesbrough, attracting 1,456 attendances (438 unique individuals).

Then, in March 2020, the COVID-19 pandemic reached the United Kingdom, lockdown started and Kids Kabin had to work fast to respond and adapt. The first response was to work with local partners in Newcastle to adapt services to support people with the highest needs. This involved referral of people to food banks and the delivery of food support to self-isolating, vulnerable people. Then the priority moved on to providing positive activities for children stuck at home, in the form of online workshops and home creativity kits. This was, of course, a very challenging time but it also led to new partnerships and new ways of working to meet the needs of children and families. The end of the year under review then saw the return of Kids Kabin outdoor workshops, with a focus on re-engaging and reassuring, on providing safe and positive workshops and on the wellbeing of children, families and the Kids Kabin teams.

This report will review the full year, including the months before COVID-19. The review will be structured around the four key themes in our 2019-2022 organisational plans – People, Places, Partnerships and Processes. We will then present Kids Kabin's plans for 2020-2021 and beyond - building on learnings from this challenging year and making the most of the 'new normal'. Exciting future developments include the introduction of the renovated kitchen and café space at the Walker centre and planning for explorations into a third city during 2021.

**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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**People**

**2019-2022 objectives**

- > Continue to involve parents and the community in supporting and delivering our street workshops with us
- > Empower young volunteers to take more responsibility and find new and varied roles for them

**What has happened this year?**

- 1,173 individual children and young people have taken part in Kids Kabin workshops in 2019-20.
- Kids Kabin teams in Newcastle and Middlesbrough have planned and delivered 677 workshops, with 6,490 attendances at these sessions.
- We have appointed a new Middlesbrough team - Sue McBride and Vicky Kay. Working alongside project workers, trustees and international volunteers, Sue and Vicky have set up the Kids Kabin Middlesbrough base in Grove Hill and introduced a programme of workshops in South and East Middlesbrough.
- Young volunteers continue to support our delivery – welcoming their peers to Kids Kabin and introducing activities, tools and materials.
- Parents, who have usually been most actively involved in supporting our street workshops, haven't been involved in this aspect as a result of COVID-19. Instead, they have become more involved in supporting their children's creativity at home, supporting the use of Kids Kabin home creativity kits.

**Future plans**

- Build on the stronger links with parents to further promote creativity at home
- Continue to develop the role of young volunteers during COVID-19, especially in supporting their younger siblings

**Case study – Cowgate Young Volunteers**

Kids Kabin restarted 'in person', outdoor workshops in July after lockdown restrictions eased. We ran workshops in community gardens and other safe, outdoor spaces. Cowgate young volunteers played a crucial role in creating a COVID-safe space in a community allotment - clearing brambles and nettles, cutting the grass and building work benches to enable social distanced creative activity.



**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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**Places**

**2019-2022 objectives**

- > Continue to commit to our Newcastle communities
- > Build Kids Kabin Middlesbrough
- > Explore new opportunities in a third city

**What has happened this year?**

- Kids Kabin Middlesbrough has grown significantly through the year, with the appointment of a Middlesbrough based project team and the establishment of the Kids Kabin base at 36 Laurel Avenue, Grove Hill.
- A redevelopment of the main Newcastle Centre at Church Walk has been planned and successfully fundraised for – building work is starting to create a larger open plan kitchen and café space
- Kids Kabin Newcastle teams continue to work with and support communities in our 4 satellites – Cowgate, Pottery Bank, Daisy Hill and Byker.
- As a result of COVID-19, activities have been adapted to take place in outdoor spaces. This has led to the use of new spaces – including community gardens in Byker and Cowgate.

**Future plans**

- Start regular use of the redeveloped kitchen and café space by April 2021
- Work with local partners in Middlesbrough to bring a community building in Thorntree back into regular use
- Research the location of a third Kids Kabin in a new town or city, contacting partners and developing a programme of pilot workshops in summer 2021

**Case study**

Kids Kabin Middlesbrough – 36 Laurel Avenue. In October 2019, Thirteen Housing Group kindly gave us use of a ground floor flat in the heart of our Grove Hill community. The Kids Kabin team have worked with local children to make the place their own – including building their own woodwork benches. The Prince's Trust have also worked with the kids to plan the colour scheme of each room and build a garden summerhouse to use to plant seeds and grow.



**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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## Partnerships

### **2019-2022 objectives**

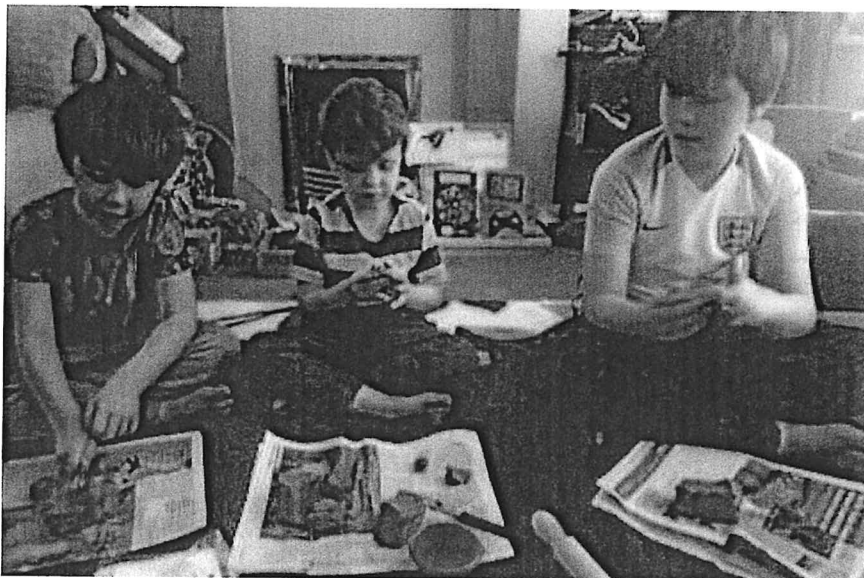
- > Share practice and innovation with other organisations, learning from them and helping them develop – for example, helping them become mobile and meet more people on the streets
- > Work with both the voluntary and community sector and businesses and find mutual benefits in these partnerships

### **What has happened this year?**

- Kids Kabin has worked with a number of businesses – with Thirteen Housing Group in Middlesbrough to support children and families in Grove Hill, and with Gardiner Richardson, Newcastle Building Society, ASDA and NHS Business Services Authority in Newcastle – introducing new projects and creating new opportunities for children and young people.
- Kids Kabin is working with a group of Neighbourhood Youth Projects from across Newcastle, promoting the value of locality-based work in disadvantaged neighbourhoods.
- Walker and Byker Community Partnerships have played an important role in supporting communities through COVID-19. Kids Kabin is working with primary schools to provide additional support for families in need.
- A number of funders have provided additional resources in response to current challenges. For example, funders supported the creation of over 1,000 activity packs and 250 home creativity kits, distributed during lockdown.

### **Future plans**

- Continue to work with the Walker and Byker Community Partnerships, and the Neighbourhood Youth Projects, to support the improvement and impact of local services.
- Explore the potential for collaborative work in Cowgate.
- Further develop links with schools to support children and families with higher needs.
- Resume the innovation sharing project with local partners in Byker (based around street workshops) in summer 2021, after street delivery was curtailed in 2020.



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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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**Processes**

**2019-2022 objectives**

- > Innovate and develop new street workshops and exciting new activities for children and young people
- > Develop the use of data, technology and systems within the organisation to learn more about the impact of our work and how to make the most of what we are doing

**What has happened this year?**

- Much of our normal delivery, including street workshops, was restricted during summer 2020. However, the team have adapted to create COVID-safe workshops. The use of community gardens and outdoor spaces has also enabled new activities – such as 'bushcraft' and 'city camping'.
- In January 2020, Stephanie Beckman was appointed as Business Support Manager, to help develop new systems across Kids Kabin Newcastle and Middlesbrough. Stephanie is leading improvements in finance, service review and improvement, data collection and IT capacity.
- Kids Kabin international volunteers (Assumption Volunteer Programme) have worked with the staff and external agencies to develop our PR and social media presence.
- New areas of training and team development have been introduced - focusing on self-reflective teams and awareness of complementary working styles.

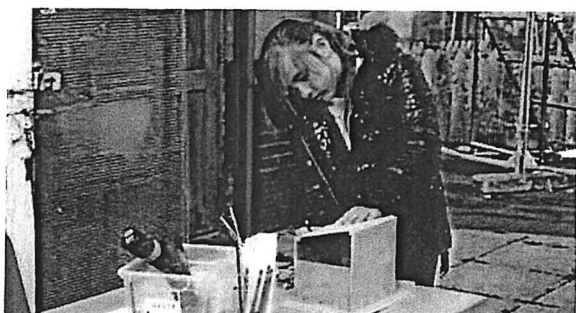
**Future plans**

- Continue to develop and introduce new COVID-safe workshops - including a 'dial a repair' mobile bike maintenance programme.
- Increase the focus on protecting and promoting the well-being of staff and volunteers, as well as children and families.
- Introducing a review methodology to promote improvement and consistency cross Kids Kabin centres and satellites.

**Case study – Adapting to run COVID-safe activities**

The Kids Kabin team (staff, volunteers and trustees) have spent many hours adapting activities, creating risk assessments and changing practice to create safe opportunities for children and young people during COVID-19. This process has consisted of the following stages:

- Designing activity packs and home creativity kits to be delivered to children and families during the first lockdown – requiring careful hygiene and safety considerations during packing and delivery.
- Adapting and risk assessing outdoor workshops, focusing on hygiene routines, temperature and symptom checks, social distancing and individual tools and materials.
- Creating COVID-safe indoor workshops – with additional ventilation protocols and the use of face coverings for staff and volunteers.





**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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## **FINANCIAL REVIEW**

The finances of the charity remain in a strong position. During the financial year the charity obtained funding of £249,832 (2019 - £247,252) with an overall surplus of £49,573 (2019 - £88,558). Reserves at 30 June 2020 were £505,604 (2019 - £456,031) of which £340,733 (2019 - £312,608) related to restricted funds. Expenditure has increased, principally with the additional costs of Kids Kabin Middlesbrough. This increase in expenditure has been matched with an increase in income from funders and supporters. A number of trusts and foundations have provided additional support through COVID-19. However, we will have to remain alert to challenges ahead. Demand for services and support is increasing as a result of COVID-19 and its social and economic impact. Furthermore, trusts and foundations are warning of increased competition for funding, at a time when they may see a decrease in investment income.

### **Reserves policy**

The policy on reserves is considered by the board of Kids Kabin on a regular basis after considering input from the project manager.

The board have decided that reserves should be kept within a limit that ensures that the core activities of Kids Kabin could continue during a period of unforeseen difficulty and that a proportion of those reserves be maintained in a readily realisable form.

The calculation of the amount takes into account risks associated with each stream of income and expenditure being different from that budgeted, the planned level of Kids Kabin activity, and the overall commitments of Kids Kabin.

The reserves policy is reviewed by the board for appropriateness on an annual basis with unrestricted free reserves being £161,288 (2019 - £140,385).

**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number      01082896  
Company Number                    04000826  
Registered Office                    10 Church Walk, Walker, Newcastle upon Tyne, NE6 3DW

**Trustees**

The trustees who served the charity during the period were as follows;

A Hughes                                (Chair and Treasurer)  
C Charlwood  
A Robson Longstaff  
J Smee  
R Whittingham  
K Davidson  
B Doherty  
D Peel                                    (Resigned 2 November 2020)  
P Cowie  
L Robinson  
Y Sarnaik                                (Company Secretary)

**Key Management Personnel**

Will Benson                            Chief Executive

**Our advisors**

Independent

Examiners                    Haines Watts                                17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers                        Royal Bank of Scotland                    31 Grey Street, Newcastle upon Tyne, NE1 6ES

Solicitors                      Waugh, Moody and Mulcahy              116 Pilgrim Street, Newcastle upon Tyne, NE1 6SQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Legal Status**

The charitable company is limited by guarantee and therefore has no share capital. In the event of a winding up, every member (who is a trustee) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

**Recruitment & Appointment of Trustees**

New trustees are appointed by existing trustees. They all receive induction to the roles and responsibilities of a trustee and ongoing training based on their individual needs.

**Kids Kabin**  
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**Trustees' and Chief Executive's Annual Report (Continued)**  
**For the year ended 30 June 2020**

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#### **Related Parties**

None of our trustees receive remuneration or other benefits from their work with the charity. Any connection between a trustee or senior manager of the charity with a production company, contracted actor, performer or exhibitor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

#### **Risk Management**

The trustees consider that they have identified the major risks to the charitable company and have established sufficient controls to mitigate these risks. A risk register is reviewed annually by the Board of Directors.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

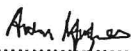
The Management Trustees (who are also directors of Kids Kabin for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102);
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 16 November 2020 and signed on their behalf by;



.....  
A Hughes  
Chair and Treasurer

**Kids Kabin**  
(a company limited by guarantee)

**Independent Examiner's report to the members of Kids Kabin**  
**For the year ended 30 June 2020**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2020 which are set out on pages 11 to 25.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Gillian Benjamin ACA  
For and on behalf of Haines Watts

27 November 2020

Date

17 Queens Lane  
Newcastle Upon Tyne  
NE1 1RN

**Kids Kabin**  
(a company limited by guarantee)

**Statement of Financial Activities (Incorporating the Income and Expenditure Account)**  
**For the year ended 30 June 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>						
Donations and legacies	4	113,803	115,442	-	229,245	225,803
Charitable activities	5	20,069	-	-	20,069	20,881
Other trading income	6	485	-	-	485	270
Investment income	7	33	-	-	33	298
<b>Total income</b>		<u>134,390</u>	<u>115,442</u>	<u>-</u>	<u>249,832</u>	<u>247,252</u>
<b>Expenditure on:</b>						
Charitable activities	8	112,738	87,317	204	200,259	158,694
<b>Total expenditure</b>		<u>112,738</u>	<u>87,317</u>	<u>204</u>	<u>200,259</u>	<u>158,694</u>
<b>Net income before transfers</b>		21,652	28,125	( 204 )	49,573	88,558
Transfers	18	( 8,749 )	-	8,749	-	-
<b>Net movements in funds</b>		<u>12,903</u>	<u>28,125</u>	<u>8,545</u>	<u>49,573</u>	<u>88,558</u>
Total funds brought forward		140,385	312,608	3,038	456,031	367,473
<b>Total funds carried forward</b>		<u><u>153,288</u></u>	<u><u>340,733</u></u>	<u><u>11,583</u></u>	<u><u>505,604</u></u>	<u><u>456,031</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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**Balance Sheet**  
**As at 30 June 2020**

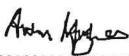
	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	13	221,534	230,999
<b>Current assets</b>			
Debtors	14	43,440	67,827
Cash at bank and in hand		242,765	177,739
		<u>286,205</u>	<u>245,566</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	15	(2,135)	(20,534)
<b>Net current assets</b>		<u>284,070</u>	<u>225,032</u>
		<u>505,604</u>	<u>456,031</u>
<b>Funds</b>			
Restricted funds			
- Capital fund - Property		220,951	230,961
- Revenue funds		119,782	81,647
		<u>340,733</u>	<u>312,608</u>
Unrestricted funds			
Designated funds		153,288	140,385
		11,583	3,038
	18	<u>505,604</u>	<u>456,031</u>

For the year ending 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The financial statements were approved by the trustees on 16 November 2020 and signed on their behalf by:

  
.....  
A Hughes  
Chair and Treasurer

**Company Number 04000826**

**1. Accounting Policies**

**1.1 Basis of preparation**

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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Kids Kabin meets the definition of a public benefit under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements are prepared on a going concern basis. The Trustees have reviewed the annual budgets and considered relevant information in response to the COVID-19 pandemic. Actual results are monitored against budget. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**1.3 Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Kids Kabin**  
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**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

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**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

Other trading income includes rental income received for the use of rooms at Kids Kabin.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the directors report for more information about their contribution.

**1.5 Expenditure and irrecoverable VAT**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the cost for which the expenditure arose.

**1.6 Support cost allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.



**Kids Kabin**  
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**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

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**1.7 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:

Freehold Property	-	2.5% straight line
Equipment	-	25% straight line
Fixtures and Fittings	-	20% straight line

All assets costing more than £500 are capitalised.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

**1.11 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.12 Pensions**

The charitable company contributes to a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

**1.13 Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**2. Legal status**

Kids Kabin is a company limited by guarantee, registered in England and Wales, (No 04000826) and not having a share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**3. Comparative statement of financial activities**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2019 £	Total 2018 £
<b>Income from:</b>						
Donations and legacies	4	76,263	149,540	-	225,803	134,411
Charitable activities	5	2,009	18,872	-	20,881	26,867
Other trading income	6	270	-	-	270	1,775
Investment income	7	298	-	-	298	49
<b>Total income</b>		<b>78,840</b>	<b>168,412</b>	<b>-</b>	<b>247,252</b>	<b>163,102</b>
<b>Expenditure on:</b>						
Charitable activities	8	51,350	107,269	75	158,694	152,368
<b>Total expenditure</b>		<b>51,350</b>	<b>107,269</b>	<b>75</b>	<b>158,694</b>	<b>152,368</b>
<b>Net income before transfers</b>		<b>27,490</b>	<b>61,143</b>	<b>(75)</b>	<b>88,558</b>	<b>10,734</b>
Transfers	18	(1,008)	8	1,000	-	-
<b>Net movements in funds</b>		<b>26,482</b>	<b>61,151</b>	<b>925</b>	<b>88,558</b>	<b>10,734</b>
Total funds brought forward		113,903	251,457	2,113	367,473	356,739
<b>Total funds carried forward</b>		<b>140,385</b>	<b>312,608</b>	<b>3,038</b>	<b>456,031</b>	<b>367,473</b>

**Kids Kabin**  
**(a company limited by guarantee)**

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**4. Donations**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>		
BBC Children in Need	27,587	29,813
Tudor Trust	25,000	-
Wellesley Trust Fund at the Community Foundation Tyne and Wear and Northumberland	7,865	7,816
Northern Rock Foundation	5,000	17,500
Ballinger Charitable Trust	-	20,000
Sage Foundation	5,000	18,586
Assumption Legacy Fund	-	3,825
Maria Assumpta Trust	-	52,000
Esmee Fairbairn Foundation	2,940	-
Garfield Weston Foundation	12,000	-
National Lottery - Awards for All	10,000	-
P&G Fund at the Community Foundation Tyne and Wear and Northumberland	2,500	-
Daisy Marr at the Community Foundation Tyne and Wear and Northumberland	2,539	-
Bernard Sunley Charitable Foundation	5,000	-
StreetGames	3,456	-
Walter Hines Page Chapter DAR	1,000	-
RW Mann Trust	1,000	-
Other donations	4,555	-
	<u>115,442</u>	<u>149,540</u>
<b>Unrestricted Funds</b>		
Religious of the Assumption	31,883	15,000
LGA Foundation	15,000	5,000
Esmee Fairbairn Foundation	20,000	20,000
Four Acre Trust	-	9,760
Sir James Knott Trust	15,000	-
Santander Foundation	-	4,120
Angela Gallagher Memorial Fund	-	1,000
Newcastle Building Society Community Fund	-	1,600
Ballinger Charitable Trust	5,714	-
Government grant - JRS claim	10,735	-
Other donations and sundry income	15,471	19,783
	<u>113,803</u>	<u>76,263</u>
	<u><u>229,245</u></u>	<u><u>225,803</u></u>

**Kids Kabin**  
**(a company limited by guarantee)**

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

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**5. Income from charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Contracts	19,209	18,872
Services	860	2,009
	<u>20,069</u>	<u>20,881</u>
	<u><u>20,069</u></u>	<u><u>20,881</u></u>

**6. Other trading income**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Rental income	485	270
	<u>485</u>	<u>270</u>
	<u><u>485</u></u>	<u><u>270</u></u>

**7. Investment income**

All of the charity's investment income arises from money held within the current account.

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**8. Analysis of expenditure on charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Payroll costs	140,801	92,847
Project costs	11,896	11,984
Establishment costs	9,053	8,676
Office costs	10,378	8,664
Excursion costs	3,922	3,224
Depreciation	9,193	9,077
Professional Fees	45	-
Training costs	975	835
Sundry expenses	113	1,754
Support costs (Note 9)	13,050	20,651
Governance costs (Note 10)	833	982
	<u>200,259</u>	<u>158,694</u>

**9. Support costs**

	<b>Basis of allocation</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Payroll costs	% of time	6,411	16,948
Establishment costs	10% of invoiced	1,006	1,166
Office expenses	10% of invoiced	1,153	761
Depreciation	10% of charge	1,021	1,009
Publicity	invoiced	3,459	767
		<u>13,050</u>	<u>20,651</u>

**10. Governance costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Audit fee	750	750
Trustee expenses	316	140
AGM costs	37	92
	<u>1,103</u>	<u>982</u>

**Kids Kabin**  
**(a company limited by guarantee)**

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

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**11. Net income/(expenditure) for the year**

This is stated after charging:

	2020	2019
	£	£
Depreciation	10,214	10,085
Independent examiners fee	750	750
	<u>          </u>	<u>          </u>

**12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	134,720	100,951
Social security costs	5,592	3,446
Other pension costs	6,034	5,398
	<u>          </u>	<u>          </u>
	146,346	109,795
	<u>          </u>	<u>          </u>

The average monthly number of employees during the year was as follows:

	2020	2019
	Number	Number
Charitable activities	8	7
	<u>          </u>	<u>          </u>

During the year none (2019 – none) employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The key management personnel of the charity comprise the trustees, and the Chief Executive. The total employee benefits of the key management personnel of the charity were £47,274 (2019 - £44,498).

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

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**12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (Continued)**

**13. Tangible Fixed assets**

	Freehold Property £	Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 1 July 2019	400,385	18,867	2,760	422,012
Additions	-	749	-	749
At 30 June 2020	<u>400,385</u>	<u>19,616</u>	<u>2,760</u>	<u>422,761</u>
<b>Depreciation</b>				
At 1 July 2019	169,424	18,829	2,760	191,013
Charge for the year	10,010	204	-	10,214
At 30 June 2020	<u>179,434</u>	<u>19,033</u>	<u>2,760</u>	<u>200,894</u>
<b>Net Book Value</b>				
At 30 June 2020	<u>220,951</u>	<u>583</u>	<u>-</u>	<u>221,534</u>
At 30 June 2019	<u>230,961</u>	<u>38</u>	<u>-</u>	<u>230,999</u>

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**14. Debtors**

	2020	2019
	£	£
Prepayments and accrued income	39,539	66,821
Trade Debtors	3,439	-
Other debtors	462	1,006
	<u>43,440</u>	<u>67,827</u>

**15. Creditors: Amounts falling due within one year**

	2020	2019
	£	£
Deferred income	-	19,000
Accruals	1,191	1,047
Trade creditors	641	-
Other creditors	303	487
	<u>2,135</u>	<u>20,534</u>

**16. Deferred income**

Deferred income relates to grants received relating to future periods.

	2020	2019
	£	£
Opening balance	19,000	28,938
Released in the year	(19,000)	(23,938)
Arising in year	-	19,000
Closing balance	<u>-</u>	<u>19,000</u>
Analysis:		
Northern Rock Foundation	-	5,000
Assumption Legacy Fund	-	14,000
	<u>-</u>	<u>19,000</u>

**17. Pension costs**

The charitable company operates a defined contribution pension scheme, during the period contributions of £4,087 (2019 - £3,674) were paid into the scheme.



**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**18. Fund reconciliation**

<u>Year ended 30 June 2020</u>	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried Forward</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	140,385	134,390	(112,738)	(8,749)	153,288
<b>Designated funds</b>					
Capital fund F&F	38	-	(204)	749	583
Kitchen project	3,000	-	-	8,000	11,000
	<u>3,038</u>	<u>-</u>	<u>(204)</u>	<u>8,749</u>	<u>11,583</u>
<b>Total unrestricted funds</b>	<u>143,423</u>	<u>134,390</u>	<u>(112,942)</u>	<u>-</u>	<u>164,871</u>
<b>Restricted funds</b>					
<u>Newcastle</u>					
Assumption Legacy Fund	1,383	-	(1,383)	-	-
Ballinger Charitable Trust	5,000	-	(5,000)	-	-
BBC Children in Need	-	27,587	(23,589)	-	3,998
Esmee Fairbairn Foundation	-	2,940	(2,665)	-	275
Northern Rock Foundation	-	5,000	(5,000)	-	-
Sage Foundation	-	5,000	(3,274)	-	1,726
StreetGames	-	3,456	(3,456)	-	-
Walter Hines Page Chapter DAR	-	1,000	(1,000)	-	-
Wellesley Trust Fund	4,678	7,865	(4,641)	-	7,902
	<u>11,061</u>	<u>52,848</u>	<u>(50,008)</u>	<u>-</u>	<u>13,901</u>
<u>Middlesbrough</u>					
Maria Assumpta Trust	52,000	-	(6,169)	-	45,831
Tudor Trust	-	25,000	(21,130)	-	3,870
	<u>52,000</u>	<u>25,000</u>	<u>(27,299)</u>	<u>-</u>	<u>49,701</u>
<u>Newcastle – Kitchen Project</u>					
Bernard Sunley Charitable Foundation	-	5,000	-	-	5,000
Garfield Weston Foundation	-	12,000	-	-	12,000
National Lottery – Awards for All	-	10,000	-	-	10,000
Sage Foundation	18,586	-	-	-	18,586
Other	-	10,594	-	-	10,594
Designated funds	3,000	-	-	8,000	11,000
	<u>21,586</u>	<u>37,594</u>	<u>-</u>	<u>8,000</u>	<u>67,180</u>
<b>Capital fund – property</b>	230,961	-	(10,010)	-	220,951
Less: Designated funds (noted above)	(3,000)	-	-	(8,000)	11,000
<b>Total restricted funds</b>	<u>312,608</u>	<u>115,442</u>	<u>(87,317)</u>	<u>-</u>	<u>340,733</u>
<b>Total funds</b>	<u>456,031</u>	<u>249,832</u>	<u>(200,259)</u>	<u>-</u>	<u>505,604</u>

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**18. Fund reconciliation (Continued)**

<u>Year ended 30 June 2019</u>	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried Forward</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	113,903	78,840	(51,350)	(1,008)	140,385
<b>Designated funds</b>					
Capital fund F&F	113	-	(75)	-	38
Kitchen project	2,000	-	-	1,000	3,000
	<u>2,113</u>	<u>-</u>	<u>(75)</u>	<u>-</u>	<u>3,038</u>
<b>Total unrestricted funds</b>	<u>116,016</u>	<u>78,840</u>	<u>(51,425)</u>	<u>(8)</u>	<u>143,423</u>
<b>Restricted funds</b>					
<u>Newcastle</u>					
Northern Rock Foundation	-	17,500	(17,500)	-	-
Newcastle City Council (Change 4 Life)	563	18,872	(19,435)	-	-
BBC Children in Need	-	29,813	(29,821)	8	-
Wellesley Trust Fund	4,673	7,816	(7,811)	-	4,678
Ballinger Charitable Trust	5,000	20,000	(20,000)	-	5,000
Assumption Legacy Fund	-	3,825	(2,442)	-	1,383
Other funds	250	-	(250)	-	-
<u>Middlesbrough</u>					
Maria Assumpta Trust	-	52,000	-	-	52,000
<u>Newcastle – Kitchen Project</u>					
Sage Foundation	-	18,586	-	-	18,586
<b>Capital fund – property</b>	<u>240,971</u>	<u>-</u>	<u>(10,010)</u>	<u>-</u>	<u>230,961</u>
<b>Total restricted funds</b>	<u>251,457</u>	<u>168,412</u>	<u>(107,269)</u>	<u>8</u>	<u>312,608</u>
<b>Total funds</b>	<u>367,473</u>	<u>247,252</u>	<u>(158,694)</u>	<u>-</u>	<u>456,031</u>

**Designated funds**

Capital fund F&F is equal to the net book value of the fixtures, fittings and equipment of the charity.

The kitchen project relates to a grant received that has been allocated to the Kitchen Project.

**Kids Kabin**  
(a company limited by guarantee)

**Notes to the Financial Statements (Continued)**  
**For the year ended 30 June 2020**

**18. Fund reconciliation (continued)**

**Restricted funds**

Newcastle Project – relates to specific funding received for the delivery within the five Newcastle locations.

Middlesbrough Project – relates to funding received for the set-up and running of Kids Kabin Middlesbrough.

Newcastle – Kitchen Project – relates to the development of the kitchen within the premises at Church Walk.

**Capital fund – property**

The capital fund is equal to the net book value of the property held within the charity. Restricted funds had originally been obtained in order to purchase these assets.

**19. Analysis of net assets between funds**

Year ended 30 June 2020

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Fixed assets	-	583	220,951	221,534
Current assets	163,423	3,000	119,782	286,205
Current liabilities	(2,135)	-	-	(2,135)
	<u>161,288</u>	<u>3,583</u>	<u>340,733</u>	<u>505,604</u>

Year ended 30 June 2019

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Fixed assets	-	38	230,961	230,999
Current assets	142,919	2,000	100,647	245,566
Current liabilities	(1,534)	-	(19,000)	(20,534)
	<u>141,385</u>	<u>2,038</u>	<u>312,608</u>	<u>456,031</u>

**20. Related party transactions**

During the year the charitable company received a donation of £31,883 (2019 - £18,825) from the Religious of the Assumption. One of the trustees is a member of the Religious of the Assumption.

**Kids Kabin**  
**(a company limited by guarantee)**

**Management Information**  
**for the year ended 30 June 2020**

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**The following pages do not form part of the statutory financial statements**

**Kids Kabin**  
(a company limited by guarantee)

**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2020**

	2020	2019
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations</b>		
Religious of the Assumption	31,883	18,825
Ballinger Charitable Trust	5,714	20,000
Northern Rock Foundation	5,000	17,500
Esmee Fairbairn Foundation	22,940	20,000
BBC Children in Need	27,587	29,813
The Four Acre Trust	-	9,760
Wellesley Trust Fund	7,865	7,816
Covenant Income/Gift Aid	-	14,565
LGA Foundation	15,000	5,000
Special Project Donations	-	791
Santander Foundation	-	4,120
Asda Foundation	-	840
Sage Foundation	5,000	18,586
Walter Hines Page Chapter	1,000	750
Angela Gallagher Memorial Fund	-	1,000
Newcastle Building Society Community Fund	-	1,600
Maria Assumpta Trust	-	52,000
Tudor Trust	25,000	-
Garfield Weston Foundation	12,000	-
National Lottery – Awards for All	10,000	-
Bernard Sunley Charitable Foundation	5,000	-
StreetGames	3,456	-
Daisy Marr	2,539	-
P&G Fund	2,500	-
RW Mann Trust	1,000	-
Sir James Knott Trust	15,000	-
Government Grants – JRS Claim	10,735	-
Slaters Electricals	2,000	-
Jebb Metals	1,000	-
Other donations	17,026	1,791
<b>Income from charitable activities</b>		
Newcastle City Council	19,209	18,872
Linhope Project	-	1,355
Income from trips and other income	860	654
<b>Other trading activities</b>		
Rental income	485	270
<b>Investment Income</b>		
Bank interest receivable	33	298
<b>TOTAL INCOMING RESOURCES</b>	<u>249,832</u>	<u>247,252</u>

**Kids Kabin**  
(a company limited by guarantee)

**Detailed Statement of Financial Activities (Continued)**  
for the year ended 30 June 2020

<b>RESOURCES EXPENDED</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Direct costs	11,942	18,088
Staff costs – Wages & salaries	134,720	100,951
Staff costs – Employer's NIC	5,592	3,446
Staff costs – Employer's pension	6,034	5,398
Establishment – Rates & water	3,739	3,499
Establishment – Light & heat	3,376	3,702
Establishment – Repairs & maintenance	2,090	-
Establishment – Insurance	2,944	2,641
Motor and travel costs – Other	3,606	1,818
Office expenses – Telephone	876	615
Office expenses – Other	8,565	4,252
Depreciation	10,214	10,085
Support – Publicity	3,459	767
Training	975	835
Sundries	1,024	1,615
	<u>199,156</u>	<u>157,712</u>
<b>Governance costs</b>		
Audit fees	750	750
Trustee expenses	316	140
AGM costs	37	92
	<u>1,103</u>	<u>982</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>200,259</u>	<u>158,694</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u>49,573</u>	<u>88,558</u>