

Charity Number: 01082896
Company Number: 04000826

KIDS KABIN

(a company limited by guarantee)

Unaudited Trustees' Report & Financial Statements
for the year ended 30 June 2022

Kids Kabin
(a company limited by guarantee)

Contents

	Page
Trustees' Annual Report	1 – 14
Independent Examiner's Report	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to Financial Statements	18 - 31

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report
For the year ended 30 June 2022

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 2022.

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).

Overview from the Trustees

Another challenging year for Kids Kabin, its staff, participants, funders, and supporters. I am pleased with the superb responses from all of these groups, and we seek to recover from the Covid pandemic and the impact of events locally, nationally and globally.

In particular, I would draw attention to the implications of the lockdowns over recent times and how that has affected children deprived from the benefits of social interaction at schools, clubs and at Kids Kabin events.

Kids Kabin staff provided on-line and other delivered programmes during these lockdowns and are keenly aware that children need to be supported as their lives return to a degree of normality. I am pleased to see that participation numbers for Kids Kabin activities have now returned to pre-pandemic levels, shown some growth and we are anticipating further growth in years to come.

Looking further ahead, Kids Kabin has ambitions to extend its presence to other locations whether by opening new facilities in its own right or in partnership with like-minded organisations. I would like to thank all our funders, staff, volunteers, and trustees for their tireless efforts on behalf of Kids Kabin over the past year.

Aidan Hughes, Chair of Kids Kabin



Chief Executive's Report

Thankfully, this last year has seen a return to a sense of 'normality' after the Covid lockdowns and forced adaptations of the last 2 years. As a result, we have delivered a full programme of street, centre based and school activities. We have been able to run workshops in a more relaxed and comfortable way - without face coverings or fear of handling the same tools and materials. This, alongside a pent-up demand, has resulted in high levels of attendance. 1291 different young people took part in workshops through the year, the highest number in Kids Kabin's history. This return to open, public activity has been met with a real sense of relief. An excellent example of this was a very successful Walker Outdoor Week. This year 15 organisations collaborated to engage 300 young people in a week of events in 2 local parks.

However, beneath this activity, we have witnessed the enduring impact and challenges that Covid has created. For a number of people, we have observed an ongoing anxiety and reluctance to re-join activity. We have seen the aftereffects of lockdown and home schooling - in the delayed development of social and practical skills. Demand for volunteering is increasing but is yet to return to pre Covid levels. Fortunately, we have a full complement of international volunteers again - who play such a key role in our delivery.

We are now all seeing the wider economic impact of Covid, inflation, and the Russian invasion of Ukraine. This is putting increased pressure on families and communities and will create ongoing challenges to wellbeing. These background factors are continually reminding us of the importance of the lessons we have learnt through the Covid pandemic – targeting those in highest need, working in partnership to respond to this need and to maximise the use of limited resources. We also continue to prioritise mental well-being for young people and families as well as for our staff teams.

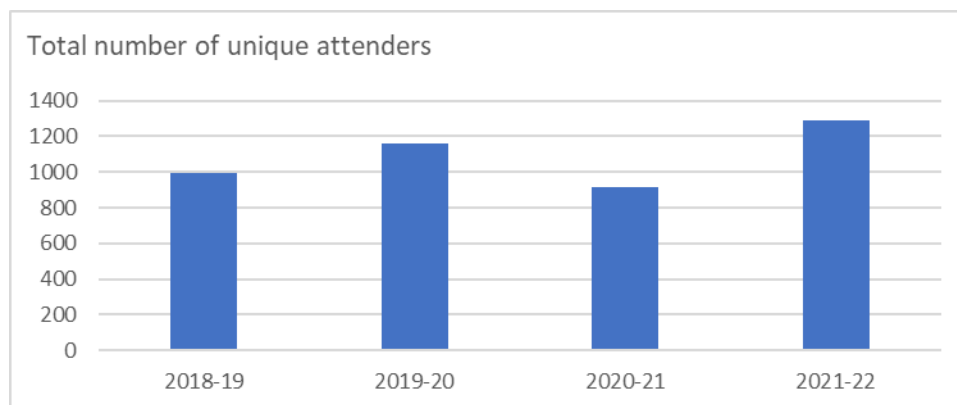
Inevitably, this wider economic impact is creating financial challenges, with increasing costs and reduced funding available. This has triggered us to increase our fundraising capacity, diversify our income sources and to think creatively and differently about how to create additional capacity. Notably, we are looking outside the organisation for advice and support, and are working with a fundraising consultant to develop our internal skills and capacity. We also welcome the support of a team of volunteers from Pilotlight, who will provide input and advice over the year ahead.

This report describes a year of recovery and development. It is structured around our 4 development themes – People, Places, Partnerships and Processes. It then highlights our future plans, based on our new 2022-2025 organisational plan.

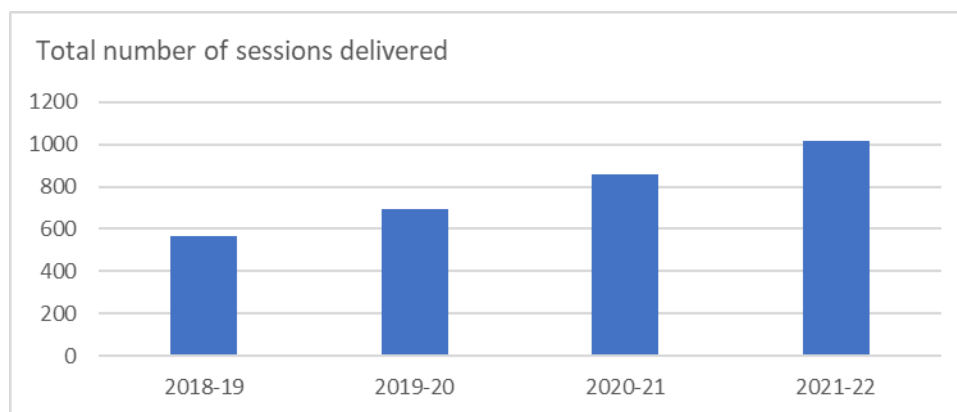
Delivery Data

The graphs below show the 4-year trends in numbers of attenders, numbers of sessions delivered and numbers of attendances. Key trends are as follows:

- The number of unique attenders continues to increase, now at 1291 for 2021-2022. Noting the drop in 2020-2021 as a result of Covid, there is a steady increase over time. Of these 1291 individuals, 1003 attended Newcastle workshops and 288 participated in Middlesbrough.



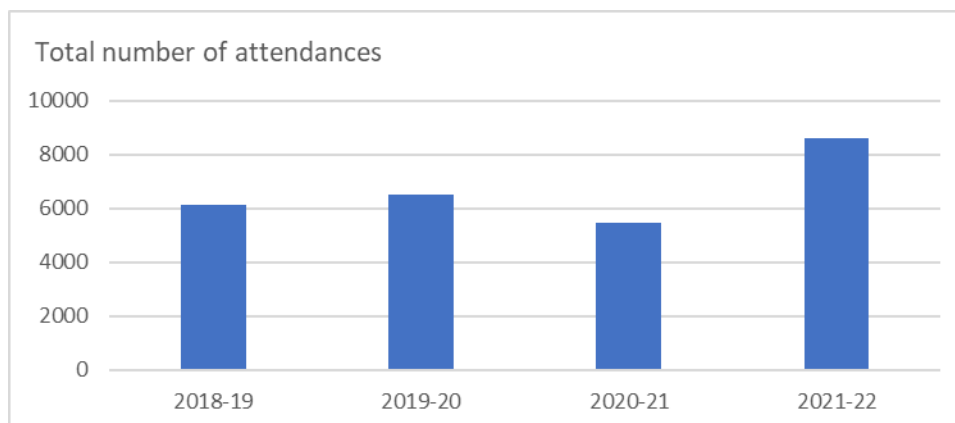
- The number of sessions delivered shows a consistent increase between 2018 (564 sessions) and 2022 (1014 sessions). This reflects the development of delivery in Middlesbrough, as well as an increase in the number of sessions delivered in partnership in Newcastle and Middlesbrough. Covid lockdowns had less impact on this, as we adapted to online and outdoor delivery.



- The number of attendances shows a consistent increase over time, with a Covid dip in 2020-2021.
- Attendances have increased by over 40% between 2018-2019 and 2021-2022, from just over 6100 to more than 8500.
- This equates to an average of more than 7 sessions per child during 2021-2022

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022



The Kids Kabin team has worked hard to return to, and exceed, pre Covid participation levels. These trends also reflect the development of Kids Kabin Middlesbrough and a number of new partnership initiatives. A return to a greater number of volunteers has also increased capacity. The team will continue to look at creative and collaborative ways to engage and benefit more young people.

People

2019-2022 objectives

- > Continue to involve parents and the community in supporting and delivering our street workshops.
- > Empower young people to progress and take on new roles and responsibilities.
- > Build the role of the international volunteer team, developing their leadership training and their support for Kids Kabin Middlesbrough.

What has happened this year?

- Children and young people continue to take the lead – starting with their first creative engagement at street sessions or school visits then progressing on to regular attendance at centre-based workshops. Young people have shared their skills, helping their peers and using their skills out in the community – from fixing bikes to helping at community events.
- Our full-time volunteer team is now back up to full strength. From September 2022 we have 7 full time volunteers, 5 living in Newcastle and 2 in Middlesbrough. These volunteers play a central role in activity delivery, each leading at least one of our weekly sessions and playing important roles in project design and organisational development.
- The number of community volunteers has growing again. Young volunteers continue to support many of our workshops – Mariana’s experience is shown in the case study below. We’re also seeing young volunteers progressing from Kids Kabin onwards into new challenges. Lucky Amer, a Cowgate young volunteer, is now volunteering with the Police Cadets. He recently wrote to us to tell us what Kids Kabin has meant to him: *“Thank you and all the staff at Kids Kabin for the many great years I’ve had there, it’s been a pleasure. I’ve progressed so much, from being shy, and wanting to be left to do my own thing, to working with others and volunteering with the younger ones. Thank you so much for the experience. Also, I would love to be a volunteer at future events, I have always looked forward to them.”*

- Following successful fundraising with the Walker Workers, we have appointed 2 apprentice youth workers for Walker, one based at Kids Kabin and one at the Bostey. The apprenticeships run for one year from June 2022. From November 2022, the apprentices will start placements with partner organisations to develop their skills and experience and increase local youth work capacity.
- Parents and residents continue to support our street and community workshops, sharing information and publicising our sessions locally.

Case study – Young Volunteer, Mariana Noor

Mariana has been a young volunteer for 1 year. Here, she tells us more.

Can you tell us about your Kids Kabin experience?

I used to come to Kids Kabin when I was younger, from when I was about 8 to about 13. I really enjoyed it, making things and having fun with my friends. I stopped coming when I was 13. Then I started thinking that it would be good to get involved and help out. I'd wanted to ask about volunteering for a bit but hadn't managed to. Then one day I saw Will putting the bin out and asked him about it. I've been volunteering since then, for about 1 year.

Why do you volunteer and what do you get out of it?

I'm interested in working with children and young people when I leave college. I'm on a T-level Education and Childcare course. I'm starting a placement at West Walker Primary school soon and I want to be a primary teacher. Volunteering at Kids Kabin has helped me decide what I want to do in the future. It's been good to get experience and it's really helped me feel confident at college, talking about all the topics. I've also been able to learn how to work with different children and understand their different needs. I'm also now a lot more confident with woodwork and cooking with kids.

What advice would you give other young people interested in volunteering?

Don't be shy, go ahead and do it. It's good fun and really rewarding. It can sometimes be difficult. A big thing for me has been learning how to be professional as a young volunteer. It's different from being a kid. You have to think differently – because you're being responsible for other people – previously you just had to think about yourself.



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?

- Regular workshops have been delivered in the 5 Newcastle locations – in the main centre in Walker, in Cowgate, Pottery Bank, Daisy Hill and Byker. The Byker bike repair collaboration with Recyke Y Bike and Newcastle YMCA has enabled us to broaden our geographical impact. We now deliver weekly street bike workshops between March and the end of October, moving between 5 locations across the Byker ward. The summer streetwork programme has returned to full capacity in Newcastle, with 85 street workshops taking place, engaging more than 500 different young people.
- Regular weekly workshops now run in 5 neighbourhoods across Middlesbrough. In addition to the Laurel Avenue, Easterside and Thorntree/Brambles Farm, the Middlesbrough team have expanded their delivery into Breckon Hill and Salter's Gill. Weekly workshops have run throughout the year in community venues in these locations. Over the summer 98 street workshops took place across Middlesbrough.
- The collaboration with Hartlepool Borough Council continues. This summer saw workshops co-delivered in Rossmere park in Hartlepool, showcasing street and outreach delivery and promoting this approach to local partners. In addition, the Kids Kabin Middlesbrough team ran a training workshop for Hartlepool youth and community workers.
- Summer camping trips took place in Rupert's Wood, Birkheads Wild and in the Tyne Valley. Rupert's Wood suffered particularly severe damage from Storm Arwen in November 2021. Children and the staff team helped relocate the camp site and will continue to work with Rupert Redesdale and Newcastle University students to support the wood's recovery.
- The Newcastle kitchen project is still underway. Covid, illness and challenges in the building trade has further postponed completion. This project has faced an unexpected number of challenges, with hopes for completion by the end of November 2022.

Case study - Middlesbrough Satellite No. 5 – Saltersgill

Middlesbrough Manager Sue McBride explains start up and development of this new location:

"In January of 2022 Kids Kabin was invited to a meeting with local partners in Saltersgill - the Anti Social Behaviour Officer and the Manager of the Sutton Centre - to discuss the needs of the area. They had heard about Kids Kabin and wanted to discuss ways in which we could create and support activities for the children in the area. We talked to local families to gauge interest. Parents and children told us that there was nothing to do, and they were bored after school.

The centre offers a large space, kitchen and outdoor area - perfect for delivering a wide range of activities. Our sessions were immediately popular, with our first workshop in February 2022 attracting 16 children. The children's feedback was immediate. Sophia told us '*This is the best fun and I like making pizza. I want to come every week!*'

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022

Children have enjoyed taking part in craft, pottery, woodwork, cooking and gardening. They have also made firepits and BBQ's during the summer. Manager Carole tells us *'This partnership has proved beneficial to the centre and the local community. We are trying to provide activities for all ages and the 7-13 year age group was missing. It's lovely to see so many happy faces every Tuesday evening. We couldn't ask for better people to work in partnership with, kids are thriving and so much happier now!'*

We are lucky to have two young volunteers from Grove Hill who have offered to come along and help out at Saltersgill. Quinn and Gracie have supported the young children and are great at tidying up! Quinn tells us *'I've been coming to Kids Kabin since they first came to our street, at the Ant sculpture on Woodville Avenue. I've done loads of activities now. The best was learning to sew, and I could fix my teddy myself. It's nice to see that my younger sister and brother can now come in as they were too little before. I like to help them and all the kids'*



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 works with community partnerships in Byker, Walker and Cowgate in Newcastle and with Middlesbrough Youth Mutual. These partnerships continue to take forward the momentum gained during their collaborative community support work during Covid. The Walker Workers have successfully fundraised together to run a Walker youthwork apprenticeship programme. Both Walker and Byker partnerships co-delivered summer programmes. For example, the Walker Workers ran the annual WOW week. This year 15 partner organisations worked together to run 5 days of workshops in 2 parks in Walker engaging 300 different children and young people.
- Kids Kabin Middlesbrough have been working in partnership with Middlesbrough Youth Mutual which brings together agencies working with young people. As well as promoting more joined up working, they have a strong focus on involving young people in decision making about future provision.
- The collaboration between Beamish, Kids Kabin and Northumbria University has run through the year. This started with the Dovetails project, explained in more detail in the case study below. The Beamish Men's group then offered to make a garden bench for the Seahouses Hostel, for the benefit of Kids Kabin and may other groups that visit. In return, Kids Kabin have made a teapot and biscuit plate for the Beamish Men's group. Skills sharing and learning partnerships also continue with Recyke Y Bike and Hartlepool Borough Council.
- During 2022 we've developed a collaboration with N21, a business based in Byker, Newcastle. Kids Kabin has run pottery, wood carving and pizza making workshops with new staff joining N21. In return, N21 have refitted and upgraded our street kitchen and are helping redesign our website.

Partnership work with the NEAT Schools Trust has developed. NEAT schools include 4 local primaries in Walker, and Benfield secondary school. This year, there has been closer planning and consideration of links to key skills in the curriculum. Kids Kabin has also hosted a teacher training session for Central Walker Primary School staff to introduce some of the skills and tools that the children will be using throughout the year ahead. Feedback on this new approach to planning has been very positive. A teacher from Tyneview Primary School told us: "The sessions were great, the kids got loads out of it and they hit the needs of the curriculum. Thank you. The children especially loved the shuduf session and talked lots about it at school. All the staff were great and very knowledgeable, and I loved how they were giving facts about the skills and ancient Egypt."

Case study - From Cowgate to Beamish and back again – Creativity and communication

Most of us know Beamish as the living museum of the North East - for the trams, the sweet shop, or the old Victorian school house. Perhaps something we know less about is their great work supporting and empowering people in their local community.

Michelle Kindleysides leads the Health and Well-being team at Beamish. Michelle runs a range of programmes with local people, including Beamish's Men's Group - set up in 2014 to help support local men's mental health, including those living with dementia, through community and creativity. Thanks to Michelle, and Henry Collingham from Design School at University of Northumbria, Kids Kabin has been able to collaborate on a new creative project in partnership with Beamish, called Dovetails. Henry explains: "*The aim of the project has been to explore what Kids Kabin and Beamish's Men's Group have in common through their creative practice, and to make some beautiful projects for one another!*" 8

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022

Between September and November 2021, children from Kids Kabin, Cowgate, Newcastle upon Tyne, and members of the Beamish Men's Group have planned, designed and made a number of hand-crafted wooden products for the benefit of the other group. Based on principles of learning, sharing, and linking communities, each group made short videos of their ideas, prototypes and progress and shared these throughout the project. This process inspired new ideas and product improvements and built a virtual 'making' relationship between Beamish and Kids Kabin.

The project culminated in the grand unveiling of the creations at Orchard Cottage at Beamish on Saturday 4th December, 2021. The Kids Kabin kids presented the Beamish group with a hand carved garden bench and a tool store for their work shed. In return the Men's Group presented a modular 'FlexiGames' set for building indoor and outdoor games, and a bespoke toolbox measured to fit on the Cowgate mobile woodwork bench, both projects are complete with beautiful hand carved and stippled handles!

The project has been hugely rewarding for members of both groups. Michelle Kindleysides describes the impact for the men she supports: *"I think I can safely say that everyone in the Men's Group has thoroughly enjoyed working on this project. It was great to be set a 'challenge' and to work together to problem solve. The groups were really inspired by being able to make something that would be used by Kids Kabin, and then being able to actually meet the children and show them what they'd made at the end was the icing on the cake! It's been a massive boost for the men's self-confidence and a great way to get to know each other.*

Following the success of this project, Kids Kabin and Beamish group plan to keep in touch and work together in the future.



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?

- Kids Kabin trustees and staff teams have worked together to create a 2022-2025 organisational plan. This involved a consultation with children, parents, and stakeholders to review our vision, values and mission. The aims and objectives of the plan are included in the following section – plans for future periods. The key results of the consultations are also included below. Consultations will take place annually throughout the life of this organisational plan.
- Enabled by a development grant from the Tudor Trust, Kids Kabin is working with a fundraising consultant. The aim of this work is to increase the organisations fundraising capacity by upskilling team members. A second aim is to diversify income sources and trial new income generation methods.
- Kids Kabin was a winner of the Garfield Weston awards at the beginning of 2022. We are working with the Pilotlight team to review and develop our capacity, skills and resilience.
- Kids Kabin members have taken part in surveys every 6 months, in December 2021 and June 2022. These surveys have enabled individuals to self-assess their skills and confidence. Improvements in skills and confidence have been seen in all activities and locations. We are now exploring variation in rates of change and evaluating what we can learn from this.

Case study – Asking people what they want to see

In April and May 2022, we spoke to children, parents, and other stakeholders as we developed our 2022-2025 organisational plan. This process is guiding our organisational strategy we will repeat these conversations each year to make sure we are listening to community priorities.

In April 2022, we spoke to 55 children in Newcastle, asking them about their vision for a 'perfect neighbourhood'. They created a graffiti board and their feedback focused on:

- Improving the environment – growing trees and flowers, keeping their community tidy
- Being kind to people – supporting charities and challenging bullying and negative behaviour
- Positive activities – sport, exercise and play, cooking, making things and being practical

In May 2022, we spoke with 15 parents across our 5 locations. We asked them what is needed for children in their community and what happens if these needs are not met. They told us:

- Children want to be active and need safe, accessible activities close to their homes. Parents suggested more parks and areas to play, more youth groups and more organised activity.
- When children don't have safe places and positive activities, they can get into trouble and put themselves and others at risk. One parent explained, 'If kids can't fix their own bike, they'll pinch one from someone else.'

In April 2022, we spoke to 10 local stakeholder organisations. We asked for their feedback on our current and future work and where it could improve. Their suggestions included the following:

- Getting kids active and positive,
- Making their learning relevant and linking it to their communities,
- Responding to real community problems and challenges

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022

Plans for future periods - Kids Kabin organisational plan 2022-2025

Overall Goal – 2022-2025 - To increase our impact by 2025 by enabling 2500 young people a year to experience creative and personal development opportunities – increasing from 1,300 young people participating in 2021-2022.

Our aims – 2022-2025

- To develop new partnerships and ways of working, providing opportunities to share practice, co-deliver and increase impact
- To increase the quality of youth and adult volunteering and the further development of apprenticeships and training
- To empower communities to co-create projects and workshops
- To continue to explore different ways of increasing impact – including delivery in partnership, sharing our methodologies and working in new areas
- To increase our organisational resources, capacity and capability

Our development priorities – 2022-2025

People

- To embed and develop our apprenticeship scheme in collaboration with the Walker Workers, recruiting 2 Walker apprentices in June 2022, June 2023 and June 2024.
- To create, fundraise for, and develop a Newcastle Operations Manager role.
- To increase our volunteer capacity and improve progression pathways and support systems for both youth and adult volunteers.
- To introduce student placements in collaboration with local Universities, starting in September 2022.

Places

- To develop new activity programmes in the Newcastle kitchen and café space, between December 2022 and June 2025.
- To recruit a consistent group of full time, international volunteers in Middlesbrough, starting with the opening of a volunteer house in September 2022.
- To collaborate with organisations in Hartlepool to support and develop their street workshop delivery and methodology – initially in summer 2022 and summer 2023.

Partnerships

- To develop research projects with local Universities and promote stronger relationships between universities and partner organisations in the communities in which we work.
- To continue consistent engagement with community partnerships in Walker, Byker and Middlesbrough and revive a community partnership in Cowgate.
- To develop 3 new business partnerships each year, between July 2022 and June 2025.

Processes

- To review and update our educational model and theory of change each year - 2023, 2024, 2025.
- To continue to improve our impact measurement framework, based on outcomes and personal development for individual young people.
- To establish a process enabling young people and parents to discuss the present operations and future developments of Kids Kabin.
- To diversify new income sources and increase annual, non-grant income to 10% by June 2023 and 20% by June 2025.

FINANCIAL REVIEW

The finances of the charity remain in a stable position. During the financial year the charity obtained funding of £309,347 (2021 - £205,030) with an overall surplus of £70,487 (2021 deficit - £9,295). Reserves at 30 June 2022 were £566,796 (2021 - £496,309) of which £324,136 (2021 - £290,728) related to restricted funds. Unrestricted reserves stand at £140,855 (2021 - £105,172).

We keep a close eye on the financial sustainability of Kids Kabin. As the charity and its expenditure grows, we are aware of the increasing requirement to raise funds, to diversify our sources of income and to remain lean and cost effective.

Reserves policy

The board have decided that unrestricted reserves should be kept at a level equal to approximately 6 months of annual operating costs and that these reserves should be in a readily realisable form. The policy on reserves considers the risks associated with Kids Kabin's various income streams, as well as variations in expenditure and other unforeseen circumstances. The reserves policy is considered by the Board on a regular basis.

The reserves policy is reviewed by the board for appropriateness on an annual basis with unrestricted free reserves being £117,875 (2021 - £105,172).

Kids Kabin
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022

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;

C Charlwood	
A Hughes	(Chair & Treasurer)
A Robson Longstaff	
J Smee	
R Whittingham	
K Davidson	
B Doherty	
P Cowie	
L Robinson	
Y Sarnaik	(Company Secretary)

Key Management Personnel

Will Benson	Manager
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Our advisors

Independent		
Examiners	Haines Watts	17 Queens Lane, Newcastle upon Tyne, NE1 1RN
Bankers	The Co-operative Bank	84-86 Grey Street, Newcastle upon Tyne, NE1 6BZ
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
(a company limited by guarantee)

Trustees' Annual Report (Continued)
For the year ended 30 June 2022

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 2022 and signed on their behalf by;

.....
A Hughes
Chair & Treasurer

Kids Kabin
(a company limited by guarantee)

Independent examiner's report to the members of Kids Kabin
For the year ended 30 June 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022 which are set out on pages 16 to 31.

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.

.....
Donna Bulmer BA (Hons) ACA
For and on behalf of Haines Watts

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	4	102,517	171,812	-	274,329	191,073
Charitable activities	5	4,879	29,864	-	34,743	13,957
Other trading income	6	275	-	-	275	-
Investment income	7	-	-	-	-	-
Total income		107,671	201,676	-	309,347	205,030
Expenditure on:						
Charitable activities	8	94,968	143,705	187	238,860	214,325
Total expenditure		94,968	143,705	187	238,860	214,325
Net income before transfers		12,703	57,971	(187)	70,487	(9,295)
Transfers	21	-	(24,563)	24,563	-	-
Net movements in funds		12,703	33,408	24,376	70,487	(9,295)
Total funds brought forward		105,172	290,728	100,409	496,309	505,604
Total funds carried forward		117,875	324,136	124,785	566,796	496,309

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.

Kids Kabin
(a company limited by guarantee)

Balance Sheet
As at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	253,697	239,331
Current assets			
Debtors	14	27,359	5,803
Cash at bank and in hand		291,795	254,608
		<u>319,154</u>	<u>260,411</u>
Liabilities			
Creditors: amounts falling due within one year	15	(6,055)	(3,433)
Net current assets			
		<u>313,099</u>	<u>256,978</u>
		<u>566,796</u>	<u>496,309</u>
Funds			
Restricted funds		324,136	290,717
Unrestricted funds		117,875	105,183
Designated funds		124,785	100,409
	21	<u>566,796</u>	<u>496,309</u>

For the year ending 30 June 2022 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 on2022 and signed on their behalf by:

.....
A Hughes
Chair & 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 entity 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 have been prepared on a going concern basis as the Directors believe that no material uncertainties exist. The Directors have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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.

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
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

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.

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 2022

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 as restated

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	4	94,308	96,765	-	191,073	229,245
Charitable activities	5	13,957	-	-	13,957	20,069
Other trading income	6	-	-	-	-	485
Investment income	7	-	-	-	-	33
Total income		<u>108,265</u>	<u>96,765</u>	<u>-</u>	<u>205,030</u>	<u>249,832</u>
Expenditure on:						
Charitable activities	8	95,362	118,776	187	214,314	200,259
Total expenditure		<u>95,362</u>	<u>118,776</u>	<u>187</u>	<u>214,314</u>	<u>200,259</u>
Net income before transfers		12,903	(22,011)	(187)	(9,284)	49,573
Transfers	19	(61,019)	(27,994)	89,013	-	-
Net movements in funds		<u>(48,116)</u>	<u>(50,005)</u>	<u>88,826</u>	<u>(9,284)</u>	<u>49,573</u>
Total funds brought forward		153,288	340,733	11,583	505,604	456,031
Total funds carried forward		<u>105,172</u>	<u>290,728</u>	<u>100,409</u>	<u>496,309</u>	<u>505,604</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

4. Donations	2022	2021
	£	£
Restricted Funds		
BBC Children in Need	23,635	22,734
Tudor Trust	29,000	27,000
Wellesley Trust Fund	8,097	8,031
Ballinger Charitable Trust	18,000	-
Ballenger Charitable Trust (Middlesbrough)	6,250	-
Sage Foundation	-	7,500
Bernard Sunley Charitable Foundation	-	1,030
StreetGames (Newcastle)	1,026	-
StreetGames (Middlesbrough)	3,600	-
Sir James Knott Trust	15,000	-
National Lottery Covid-19 Emergency Fund	-	12,500
Virgin Money Endowment Fund at the Community Foundation	-	4,000
Percy Bilton Charity	-	5,940
Trusthouse Charitable Foundation	8,829	-
Assumption Legacy Fund	30,000	-
Postcode Neighbourhood Trust	14,807	-
Middlesbrough Council Holiday Fund	13,568	-
Other donations	-	1,780
	171,812	90,515
Unrestricted Funds		
Legacy Income	-	10,000
Religious of the Assumption	15,000	15,000
LGA Foundation	-	15,000
Esmee Fairbairn Foundation	40,000	10,000
Sir James Knott Trust	-	15,000
Ballinger Charitable Trust	3,750	500
Government grant - JRS claim	-	5,794
Four Acre Trust	10,000	-
Garfield Weston Foundation	6,500	-
Other donations	24,767	23,014
Hospital of God at Greatham	2,500	-
	102,517	94,308
	274,329	184,823

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

5. Income from charitable activities

	2022	2021
	£	£
Contracts	29,864	13,957
Services	4,879	-
	<u>34,743</u>	<u>13,957</u>

6. Other trading income

	2022	2021
	£	£
Rental income	275	-
	<u>275</u>	<u>-</u>

7. Investment income

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

8. Analysis of expenditure on charitable activities

	2022	2021
	£	£
Payroll costs	153,701	151,746
Project costs	16,188	9,603
Establishment costs	10,330	6,401
Office costs	12,634	12,706
Excursion costs	9,136	2,037
Depreciation	9,177	9,177
Professional Fees	6,786	6,892
Training costs	4,499	143
Sundry expenses	743	285
Support costs (Note 9)	14,055	13,835
Governance costs (Note 10)	1,611	1,500
	<u>238,860</u>	<u>214,325</u>

9. Support costs

	Basis of allocation	2022	2021
		£	£
Payroll costs	% of time	7,228	7,697
Establishment costs	10% of invoiced	1,076	599
Office expenses	10% of invoiced	1,404	1,284
Depreciation	10% of charge	1,020	1,020
Publicity	invoiced	3,327	3,235
		<u>14,055</u>	<u>13,835</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

10. Governance costs

	2022	2021
	£	£
Independent examination fee	1,500	1,500
Trustee expenses	111	-
	<u>1,611</u>	<u>1,500</u>

11. Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	10,197	10,197
Independent examiners fee	1,500	1,500
	<u>11,697</u>	<u>11,697</u>

12. Analysis of staff costs, trustee remuneration and expenses and key management

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	145,230	142,286
Social security costs	10,083	10,182
Other pension costs	6,005	6,975
	<u>161,318</u>	<u>159,443</u>

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

	2022	2021
	Number	Number
Charitable activities	10	9
	<u>10</u>	<u>9</u>

During the year no (2021 – 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 £48,320 (2021 - £47,252).

The charity Trustees were not paid from employment in the year (2021- nil)

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

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

The charity trustees were not paid or received any other benefits from employment in the year (2020 – £nil).

The reimbursement of trustees' expenses was as follows:

	2022 Number	2021 Number	2022 £	2021 £
Travel	1	-	111	-

13. Tangible Fixed assets

	Assets under construction £	Freehold Property £	Equipment £	Fixtures, fittings and equipment £	Total £
Cost					
At 1 July 2021	27,994	400,385	19,616	2,760	450,755
Additions	24,563	-	-	-	24,563
At 30 June 2022	<u>52,557</u>	<u>400,385</u>	<u>19,616</u>	<u>2,760</u>	<u>475,318</u>
Depreciation					
At 1 July 2021	-	189,444	19,220	2,760	211,424
Charge for the year	-	10,010	187	-	10,197
Transfers	-	-	-	-	-
At 30 June 2022	<u>-</u>	<u>199,454</u>	<u>19,407</u>	<u>2,760</u>	<u>221,621</u>
Net book value					
At 30 June 2022	<u>52,557</u>	<u>200,931</u>	<u>209</u>	<u>-</u>	<u>253,697</u>
At 30 June 2021	<u>27,994</u>	<u>210,941</u>	<u>396</u>	<u>-</u>	<u>239,331</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

14. Debtors

	2022	2021
	£	£
Prepayments and accrued income	26,859	1,935
Trade Debtors	500	-
Other debtors	-	3,868
	<hr/>	<hr/>
	27,359	5,803
	<hr/> <hr/>	<hr/> <hr/>

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Deferred income	-	-
Accruals	2,943	2,193
Trade creditors	792	907
Other creditors	2,320	333
	<hr/>	<hr/>
	6,055	3,433
	<hr/> <hr/>	<hr/> <hr/>

16. Deferred income

Deferred income relates to grants received relating to future periods.

	2022	2021
	£	£
Opening balance	-	19,000
Released in the year	-	(19,000)
Arising in year	-	-
	<hr/>	<hr/>
Closing balance	-	-
	<hr/> <hr/>	<hr/> <hr/>

17. Pension costs

The charitable company operates a defined contribution pension scheme, during the period contributions of £6,005 (2021 - £6,975) were paid into the scheme.

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

18. Prior period adjustment

A prior period adjustment has been made in respect of;

- (1) Capitalised assets incorrectly disclosed as expenditure rather than as a transfer between funds in the SOFA. This reduces the expenditure for the year and thereby the surplus for the year by £11.

Change to the statement of financial activities

		As previously reported £	Adjustment £	As restated at 30 June 2021 £
Expenditure	(1)	(214,325)	(11)	(214,314)
Surplus for the year		<u>(9,295)</u>	<u>11</u>	<u>(9,284)</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

19. Fund reconciliation

<i>Year ended 30 June 2022</i>	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	105,172	107,671	(94,968)	-	117,875
Designated funds					
Capital fund					
– F&F	396	-	(187)	-	209
– Kitchen project	27,994	-	-	24,563	52,557
Future costs - Kitchen project	37,019	-	-	-	37,019
Management costs	35,000	-	-	-	35,000
	<u>100,409</u>	<u>-</u>	<u>(187)</u>	<u>24,563</u>	<u>124,785</u>
Total unrestricted and designated funds	<u>205,581</u>	<u>107,671</u>	<u>(95,155)</u>	<u>24,563</u>	<u>242,660</u>
Restricted funds					
<i>Newcastle</i>					
BBC Children in Need	-	11,817	(4,116)	-	7,701
Esmee Fairbairn Foundation	275	-	(275)	-	-
Wellesley Trust Fund	8,239	8,097	(8,483)	-	7,853
Sage Foundation	5,787	-	(5,787)	-	-
StreetGames	-	1,026	(1,026)	-	-
Ballinger Charitable Trust	-	18,000	(11,296)	-	6,704
Sir James Knott Trust	-	15,000	(15,000)	-	-
Trusthouse Charitable Foundation	-	8,829	(8,220)	-	609
Postcode Neighbourhood Trust	-	14,807	(10,687)	-	4,120
Newcastle City Council	-	29,864	(3,516)	-	26,348
	<u>14,301</u>	<u>107,440</u>	<u>(68,406)</u>	<u>-</u>	<u>53,335</u>
<i>Middlesbrough</i>					
Maria Assumpta Trust	17,658	-	(17,658)	-	-
Tudor Trust	4,486	29,000	(25,309)	-	8,177
Middlesbrough Council – Holiday fund	-	13,568	(11,507)	-	2,061
Ballinger Charitable Trust	4,716	6,250	(3,776)	-	7,190
BBC Children in Need	-	11,818	(3,439)	-	8,379
Assumption Legacy Fund	-	30,000	-	-	30,000
Street Games (Middlesbrough)	-	3,600	(3,600)	-	-
	<u>26,860</u>	<u>94,236</u>	<u>(65,289)</u>	<u>-</u>	<u>55,807</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

19. Fund reconciliation (Continued)

Newcastle – Kitchen Project

Bernard Sunley Charitable Foundation	1,532	-	-	-	1,532
Garfield Weston Foundation	12,000	-	-	(10,000)	2,000
National Lottery – Awards for All	10,000	-	-	(6,424)	3,576
Virgin Money Endowment Fund	4,000	-	-	(4,000)	-
Percy Hedley Foundation	500	-	-	-	500
Other	10,594	-	-	(4,139)	6,455
Designated funds	65,013	-	-	24,563	89,576
	<u>103,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,639</u>
Capital fund – property	210,941	-	(10,010)	-	200,931
Less: Designated funds (noted above)	(65,013)	-	-	(24,563)	(89,576)
Total restricted funds	<u>290,728</u>	<u>201,676</u>	<u>(143,705)</u>	<u>(24,563)</u>	<u>324,136</u>
Total funds	<u>496,309</u>	<u>309,347</u>	<u>(238,860)</u>	<u>-</u>	<u>566,796</u>

Year ended 30 June 2021 as restated

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	153,288	108,265	(95,362)	(61,019)	105,172
Designated funds					
Capital fund F&F	583	-	(187)	-	396
Kitchen project	-	-	-	27,994	27,994
Future costs – Kitchen Project	11,000	-	-	26,019	37,019
Management Costs	-	-	-	35,000	35,000
	<u>11,583</u>	<u>-</u>	<u>(187)</u>	<u>89,013</u>	<u>100,409</u>
Total unrestricted and designated funds	<u>164,871</u>	<u>108,265</u>	<u>(95,549)</u>	<u>27,994</u>	<u>205,581</u>
Restricted funds					
<i>Newcastle</i>					
BBC Children in Need	3,998	22,734	(26,732)	-	-
Esmee Fairbairn Foundation	275	-	-	-	275
Sage Foundation	1,726	7,500	(3,439)	-	5,787
StreetGames	-	1,030	(1,030)	-	-
National Lottery Covid-19 Recovery Fund	-	12,500	(12,500)	-	-
Wellesley Trust Fund	7,902	8,031	(7,694)	-	8,239
	<u>13,901</u>	<u>51,795</u>	<u>(51,395)</u>	<u>-</u>	<u>14,301</u>
<i>Middlesbrough</i>					
Maria Assumpta Trust	45,831	-	(28,173)	-	17,658
Tudor Trust	3,870	27,000	(26,384)	-	4,486
Middlesbrough Council	-	1,280	(1,280)	-	-
Ballinger Charitable Trust	-	6,250	(1,534)	-	4,716
	<u>49,701</u>	<u>34,530</u>	<u>(57,371)</u>	<u>-</u>	<u>26,860</u>

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

19. Fund reconciliation (continued)

Newcastle – Kitchen Project

Bernard Sunley Charitable Foundation	5,000	-	-	(3,468)	1,532
Garfield Weston Foundation	12,000	-	-	-	12,000
National Lottery – Awards for All	10,000	-	-	-	10,000
Sage Foundation	18,586	-	-	(18,586)	-
Virgin Money Endowment Fund	-	4,000	-	-	4,000
Percy Bilton Charity	-	5,940	-	(5,940)	-
Percy Hedley Foundation	-	500	-	-	500
Other	10,594	-	-	-	10,594
Designated funds	11,000	-	-	54,013	65,013
	<u>67,180</u>	<u>10,440</u>	<u>-</u>	<u>26,019</u>	<u>103,639</u>
Capital fund – property	220,951	-	(10,010)	-	210,941
Less: Designated funds (<i>noted above</i>)	(11,000)	-	-	(54,013)	(65,013)
Total restricted funds	<u>340,733</u>	<u>96,765</u>	<u>(118,776)</u>	<u>(27,994)</u>	<u>290,728</u>
Total funds	<u>505,604</u>	<u>205,030</u>	<u>(214,325)</u>	<u>-</u>	<u>496,309</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 has two designated funds, one is the capital fund for expenditure which has been capitalised in the year and will be depreciated over their economic useful life.

The future costs designated fund are funds set aside by the trustees for future capital expenditure on the kitchen project. It is expected the future costs designated fund will be spent in 2021-22 and capitalised expenditure will transfer into the capital fund.

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.

Kids Kabin
(a company limited by guarantee)

Notes to the Financial Statements (Continued)
For the year ended 30 June 2022

Newcastle – Kitchen Project – relates to the development of the kitchen within the premises at Church Walk. The kitchen project had an overall brought forward reserves balance of £103,639. During the year no further income was recognised and £24,653 transfer between restricted funds and designated funds occurred as a result of the capitalisation of assets. In the financial year 22/23 further expenditure of £49,960 will be incurred bringing total expenditure on the project to £103,639.

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.

20. Analysis of net assets between funds

<u>Year ended 30 June 2022</u>	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Fixed assets	-	52,766	200,931	253,697
Current assets <i>excluding Cash at bank</i>	27,359	-	-	27,359
Cash at bank	96,571	72,019	123,205	291,795
Current liabilities	(6,055)	-	-	(6,055)
	<u>117,875</u>	<u>124,785</u>	<u>324,136</u>	<u>566,796</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Year ended 30 June 2021</u>	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Fixed assets	-	28,390	210,941	239,331
Current assets <i>excluding Cash at bank</i>	5,803	-	-	5,803
Cash at bank	102,802	72,019	79,787	254,608
Current liabilities	(3,433)	-	-	(3,433)
	<u>105,172</u>	<u>100,409</u>	<u>290,728</u>	<u>496,309</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21. Related party transactions

During the year the charitable company received a donation of £30,000 (2021 - £15,000) from the Sisters of Assumption. One of the trustees is a member of the Sisters of Assumption.

During the year, the charitable company paid Active Creative Thinking £nil (2021 - £2,000). One of the trustees, Kathryn Davidson is a director of Active Creative Thinking. The payment was a project management fee for the kitchen redevelopment project in Newcastle.

Kids Kabin
(a company limited by guarantee)

Management information
For the year ended 30 June 2022

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 2022

	2022	2021
	£	£
INCOMING RESOURCES		
Donations		
Religious of the Assumption	15,000	15,000
Ballinger Charitable Trust	28,000	6,750
Northern Rock Foundation	-	-
Esmee Fairbairn Foundation	40,000	10,000
BBC Children in Need	23,635	22,734
Wellesley Trust Fund	8,097	8,031
Covenant Income/Gift Aid	-	20
LGA Foundation	-	15,000
Asda Foundation	-	300
Sage Foundation	-	7,500
Walter Hines Page Chapter	-	1,000
Middlesborough Council	-	1,280
Percy Bilton	-	5,940
Postcode Neighbourhood Trust	14,807	-
Virgin Money Endowment Fund	-	4,000
Tudor Trust	29,000	27,000
Middlesborough Council Lottery Fund	13,568	-
Four Acre Match Funding	10,000	-
Bernard Sunley Charitable Foundation	-	1,030
StreetGames	4,626	-
Garfield Weston Foundation	6,500	-
Hospital of God at Greatham	2,500	-
Assumption Legacy Fund	30,000	-
Sir James Knott Trust	15,000	15,000
Government Grants – JRS Claim	-	5,794
Slaters Electricals	-	5,000
Trusthouse Charitable Foundation	8,829	-
National Lottery Covid-19 Emergency Fund	-	12,500
Legacy income	-	10,000
Other donations	24,767	17,194
Income from charitable activities		
Newcastle City Council	29,864	13,957
Other income	4,879	-
Other trading activities		
Rental income	275	-
TOTAL INCOMING RESOURCES	309,347	205,030

Kids Kabin
(a company limited by guarantee)

Detailed Statement of Financial Activities (Continued)
for the year ended 30 June 2022

	2022	2021
	£	£
RESOURCES EXPENDED		
Charitable activities		
Direct costs	16,188	9,603
Staff costs – Wages & salaries	151,658	142,286
Staff costs – Employer’s NIC	10,083	10,182
Staff costs – Employer’s pension	6,005	6,975
Establishment – Rates & water	3,388	911
Establishment – Light & heat	4,881	3,463
Establishment – Repairs & maintenance	-	1,606
Establishment – Insurance	3,137	2,626
Motor and travel costs – Other	9,136	611
Office expenses – Telephone	2,811	3,005
Office expenses – Other	11,227	17,697
Depreciation	10,197	10,197
Support – Publicity	3,327	3,235
Training	4,499	143
Sundries	712	285
	<u>237,249</u>	<u>212,825</u>
Governance costs		
Audit fees	1,500	1,500
Trustee expenses	111	-
AGM costs	-	-
	<u>1,611</u>	<u>1,500</u>
TOTAL RESOURCES EXPENDED	<u>238,860</u>	<u>214,325</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>70,487</u>	<u>(9,295)</u>