

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

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# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity Registration Number</b>	1126869
<b>Company Registration Number</b>	6596828
<b>Trustees</b>	David Etherton Pauline Ransom Connor Pope Ronald White Emily Kenward (resigned 9 August 2020)
<b>Secretary</b>	Christopher Jarvis
<b>Registered address</b>	CityCoast Centre North Street Portslade Brighton BN41 1DG
<b>Bankers</b>	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT
<b>Independent Examiner</b>	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham PO18 8NF

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **TRUSTEES' REPORT**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2020.

### **Structure, governance and management**

#### ***Nature of governing document***

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

#### ***Recruitment and appointment of trustees***

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

#### ***Induction and training of trustees***

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

#### ***Organisational structure***

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

#### ***Risk management***

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **TRUSTEES' REPORT**

### **Objectives and activities**

#### ***Objects and aims***

The Articles of Association define the objectives as being:

- \* The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- \* Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### ***Review of activities***

This year has been a tale of two halves! Before Covid and after Covid!

The autumn term was exciting with all our 4 weekly Kidz Klubs and youth activities in full flow. 2019 culminated with the superb Cracking Christmas Youth Weekend at Dalesdown.

Early in 2020 we launched a new Kidz Klub in partnership with Church of the Good Shepherd in Brighton, following promotional assemblies in several local schools.

All was flourishing, our young helpers (ex-Kidz Klubbers) were serving brilliantly, our 45 volunteer team members were helping with care and dedication, then suddenly we found ourselves in the midst of a pandemic and lockdown was announced!

We suddenly had to think of new ways of staying in contact with and providing fun and enjoyment for our many Kidz Klub children, young people and families across the city. So we radically adapted our style and put on a weekly online presentation that families could access via Facebook, YouTube or our website.

This was totally new territory for us. We had to learn new skills and methods, and we had to learn them fast! But we did it, and it was encouraging to have families from far and wide enjoying our broadcasts and enthusiastically interacting with us online.

Sadly we had to cancel our biggest and best event of the year, our annual summer youth holiday called "The Time of Your Life". This was a big blow to our many young people who have really suffered from the many negative and challenging aspects of lockdown.

To partly compensate, we were able to arrange 5 brilliant local events and outings for our youth in line with Government Covid guidelines. They loved being together again, enjoying friendships they had sorely missed, and experiencing the fun they always associate with our activities.

We approached the autumn term with fresh hope as we looked forward to soon returning live and in-person at all our Kidz Klubs and youth groups. We planned to start a Covid-secure prototype at Kidz Klub Carden with the aim of taking that model (with all its carefully researched guidelines) to our other clubs too.

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **TRUSTEES' REPORT**

We look forward to telling you how that went in our Review of Activities in next year's Trustees Report.

### **Financial review**

During the year the charitable company made an unrestricted surplus of £15,039 (2019 - deficit £4,086).

### ***Policy on reserves***

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

### ***Investment policy and objectives***

The directors have power to make investments as they see fit.

As all funds are used as they become available there are no funds available for investment.

### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **TRUSTEES' REPORT**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The annual report was approved by the trustees of the charity on 6 April 2021 and signed on its behalf by:

.....  
David Etherton  
Trustee

## **KIDZ KLUB BRIGHTON & HOVE LIMITED**

### **INDEPENDENT EXAMINER'S REPORT**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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 Kidz Klub Brighton & Hove Limited 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 charity'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:

1. accounting records were not kept in respect of Kidz Klub Brighton & Hove Limited 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.

.....  
G W Schulz ACMA

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

6 April 2021



# KIDZ KLUB BRIGHTON & HOVE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	95,668	18,000	113,668
Charitable activities	4	3,110	-	3,110
Investment income	5	129	-	129
Total income		98,907	18,000	116,907
<b>Expenditure on:</b>				
Charitable activities	6	83,868	15,833	99,701
Total expenditure		83,868	15,833	99,701
Net income		15,039	2,167	17,206
Net movement in funds		15,039	2,167	17,206
<b>Reconciliation of funds</b>				
Total funds brought forward		4,186	31,333	35,519
Total funds carried forward	17	19,225	33,500	52,725

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	90,416	43,000	133,416
Charitable activities	4	18,045	-	18,045
Investment income	5	4	-	4
Total income		108,465	43,000	151,465
<b>Expenditure on:</b>				
Charitable activities	6	(112,551)	(21,850)	(134,401)
Total expenditure		(112,551)	(21,850)	(134,401)
Net (expenditure)/income		(4,086)	21,150	17,064
Net movement in funds		(4,086)	21,150	17,064
<b>Reconciliation of funds</b>				
Total funds brought forward		8,272	10,183	18,455
Total funds carried forward	17	4,186	31,333	35,519

The notes on pages 9 to 18 form an integral part of these financial statements.

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## BALANCE SHEET AS AT 31 AUGUST 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	13	4,281	374
<b>Current assets</b>			
Debtors	14	4,842	4,485
Cash at bank and in hand		<u>45,428</u>	<u>48,846</u>
		50,270	53,331
<b>Creditors: Amounts falling due within one year</b>	15	<u>(1,826)</u>	<u>(18,186)</u>
<b>Net current assets</b>		<u>48,444</u>	<u>35,145</u>
<b>Net assets</b>		<u>52,725</u>	<u>35,519</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		33,500	31,333
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>19,225</u>	<u>4,186</u>
<b>Total funds</b>	17	<u>52,725</u>	<u>35,519</u>

For the financial year ending 31 August 2020 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 6 April 2021 and signed on their behalf by:

.....  
David Etherton  
Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

# **KIDZ KLUB BRIGHTON & HOVE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020**

### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### ***Taxation***

The charity 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. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **KIDZ KLUB BRIGHTON & HOVE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020**

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **KIDZ KLUB BRIGHTON & HOVE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020**

#### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

The company 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.

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	72,982	-	72,982	81,148
Gift aid reclaimed	7,686	-	7,686	6,268
Grants, including capital grants;				
Grants	<u>15,000</u>	<u>18,000</u>	<u>33,000</u>	<u>46,000</u>
	<u>95,668</u>	<u>18,000</u>	<u>113,668</u>	<u>133,416</u>

### 4 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Income from events	<u>3,110</u>	<u>3,110</u>	<u>18,045</u>

### 5 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>129</u>	<u>129</u>	<u>4</u>

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Premises costs		858	-	858	826
Events		4,880	-	4,880	37,200
Publicity and evangelism		3,940	-	3,940	6,004
Subscriptions		1,241	-	1,241	1,153
Computer costs		818	-	818	774
Equipment and hire		3,758	-	3,758	5,081
Office costs		4,542	-	4,542	4,175
Insurance		2,399	-	2,399	2,416
Motor & travel		9,569	-	9,569	13,072
Bookkeeping		3,103	-	3,103	1,771
Bank charges		43	-	43	190
Sundry		45	-	45	25
Governance costs	7	2,603	-	2,603	635
Staff costs	10	46,069	15,833	61,902	61,079
		<u>83,868</u>	<u>15,833</u>	<u>99,701</u>	<u>134,401</u>

### 7 Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Independent examiner fees			
Examination of the financial statements	510	510	510
Depreciation, amortisation and other similar costs	<u>2,093</u>	<u>2,093</u>	<u>125</u>
	<u>2,603</u>	<u>2,603</u>	<u>635</u>



# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>2,093</u>	<u>125</u>

### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

PopeMedia, the firm owned by Connor Pope, was paid £6,260 for goods and print productions during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 10 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	58,782	58,616
Social security costs	1,913	1,487
Pension costs	<u>1,207</u>	<u>976</u>
	<u>61,902</u>	<u>61,079</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Staff	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

### 11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>510</u>	<u>510</u>

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 13 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2019	1,555	-	1,555
Additions	-	6,000	6,000
At 31 August 2020	1,555	6,000	7,555
<b>Depreciation</b>			
At 1 September 2019	1,181	-	1,181
Charge for the year	93	2,000	2,093
At 31 August 2020	1,274	2,000	3,274
<b>Net book value</b>			
At 31 August 2020	281	4,000	4,281
At 31 August 2019	374	-	374

### 14 Debtors

	<b>2020 £</b>	<b>2019 £</b>
Accrued income	4,842	3,126
Other debtors	-	1,359
	4,842	4,485

### 15 Creditors: amounts falling due within one year

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	34	80
Other taxation and social security	1,654	1,317
Other creditors	138	1,351
Accruals	-	15,438
	1,826	18,186

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 16 Pension and other schemes

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,207 (2019 - £976).

### 17 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	4,186	98,907	(83,868)	19,225
<b>Restricted funds</b>				
Salary fund	<u>31,333</u>	<u>18,000</u>	<u>(15,833)</u>	<u>33,500</u>
<b>Total funds</b>	<u>35,519</u>	<u>116,907</u>	<u>(99,701)</u>	<u>52,725</u>

The **Salary fund** is grant funding received for wages.

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	8,272	108,465	(112,551)	4,186
<b>Restricted funds</b>				
Salary fund	<u>10,183</u>	<u>43,000</u>	<u>(21,850)</u>	<u>31,333</u>
<b>Total funds</b>	<u>18,455</u>	<u>151,465</u>	<u>(134,401)</u>	<u>35,519</u>

# KIDZ KLUB BRIGHTON & HOVE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2020

### 18 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2020 £</b>
Tangible fixed assets	4,281	-	4,281
Current assets	16,770	33,500	50,270
Current liabilities	<u>(1,826)</u>	<u>-</u>	<u>(1,826)</u>
Total net assets	<u>19,225</u>	<u>33,500</u>	<u>52,725</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2019 £</b>
Tangible fixed assets	374	-	374
Current assets	146	31,333	31,479
Current liabilities	<u>(18,186)</u>	<u>-</u>	<u>(18,186)</u>
Total net assets	<u>(17,666)</u>	<u>31,333</u>	<u>13,667</u>