

COMPANY REGISTRATION NUMBER: 11015237  
CHARITY REGISTRATION NUMBER: 1181577

**Kids In The Spotlight**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2022**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Kids In The Spotlight**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2022**

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# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 October 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### Reference and administrative details

**Registered charity name** Kids In The Spotlight

**Charity registration number** 1181577

**Company registration number** 11015237

**Principal office and registered office** 46 Elm Park Avenue  
London  
N15 6AU  
UK

#### The trustees

T Kornblit  
Dr S G Springer  
N Paksher (Resigned 1 May 2022)  
F Levin

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Kids In The Spotlight**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

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

Kids In The Spotlight is incorporated under Memorandum and Articles dated 16 October 2017. It was registered at Companies House on 09 January 2019 with Company registration number 11015237. It is a registered charity with a charity number 1181577 and was registered on 15 January 2019.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Ms Fradel Levin on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees is the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

#### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before paying out funds for direct charitable activity.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all payments.

# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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#### Objectives and activities

The actual objects of the charity are:-

- a. For the public benefit to promote education of children in such ways as the charity trustees think fit.
- b. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- c. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Kids in the Spotlight (KITS) is a user-led youth club based in London. We provide high quality extracurricular and vocational programmes to disabled, vulnerable and disadvantaged young people aged 7-16. This year we supported 300 young people, developing their talents, confidence, emotional and physical wellbeing, self-belief, and employability. Our range of courses include music, dance, creative writing and more. KITS prevents young people from offending, or turning to at-risk and anti-social behaviours as a result of challenges and low self-esteem. Our support enables struggling young people to break free from their challenges and look forward to a brighter and happier future. We recruit qualified and suitable teachers (DBS checked) who can develop children's skills in their area of talent whilst providing mentoring and support in a safe and non-judgmental environment.

KITS targets young people who are growing up in poverty, with a disability or other significant disadvantages which would prevent them from accessing mainstream youth provision. For most, these courses will be the only opportunity they will ever have to learn and develop their unique talents.

Our 3 strategic objectives are:

1. To provide vocational activities, in out-of-school hours, to children identified as vulnerable and at risk of mental and emotional challenges as they grow older.
2. To establish excellent partnerships with local schools and welfare organizations to facilitate good multi-disciplinary working around vulnerable children.
3. To build the skills of young people and to provide them with a high level of training and support which contributes to their personal development and will assist them in securing more lucrative employment opportunities in the long term.

#### Public benefit

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

#### Grant making policy

The charity is funded by donations and grants. In line with the above objectives the charity does not give out grants to other organisations. Therefore there were no grants paid to institutions or individuals

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# **Kids In The Spotlight**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 October 2022**

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during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each of the objectives. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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##### **Achievements and performance**

The charity received £56,767 in donations and £68,026 in grants during the year. The charity paid out £117,405 for youth club expenditure including materials, equipment, refreshments, play workers, other direct costs and support costs.

The trustees consider that the above expenditure is in line with the objects of the charity.

The charity has governance costs that comprise professional fees.

For the past 5 years KITS has been doing everything we can to support the growth and development of more than 1,000 challenged young people. We have adapted and expanded based on demand from local youth, and currently provide 12 course options including nutritional baking, voice training, exercise, music and more.

We have developed close ties with local parents, schools and other welfare organisations who recognise the benefit of our work and refer children in need to KITS for the additional support required. Securing funding to facilitate organisation running and growth is a continued challenge and we are indebted to both our supporters and donors who have backed us throughout the year.

The trustees wish to express their appreciation to the various grant making authorities listed in the grant income note to the accounts. The trustees are certain that without their support these youth clubs would simply not have taken place.

##### **Impact**

Based on feedback from our facilitators, schools, social welfare agencies and parents we have seen a tremendous impact from our programme:

1. The evidence we have collated from all stakeholders has revealed that many of our beneficiaries have shown a 360-degree turnaround. The courses offered allow for a positive outlet for creativity and motivates academically weak students to strive for higher achievements in the classroom. Some children have gone on to become the most talented stars in the class.
2. An 80% success rate in achieving increased positive self-esteem, confidence and social integration as well as reduced rates of anxiety and depression.
3. Over 60% have achieved a significant level of skill in their chosen area of talent, and 45 % have chosen to develop this further by attending further classes.

Outcomes and evaluation:

Our success is measured by the following outcomes:

1. Improved academic performance - once children have a social outlet that encourages their personal development, they will persevere in their school studies.
  2. Discover hidden talent - By developing their area of interest, the child's talent which would otherwise remain under wraps begins to surface.
  3. Raised self-awareness - Improves self-confidence, self-esteem, motivation, communication and perseverance.
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# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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4. Creating a new generation of volunteering- We encourage children to volunteer within their community by using their newly mastered skills.

5. Opening pathways for lucrative career prospects - With the beneficiaries being confident and proficient in their area of skill and with career guidance from teachers, beneficiaries are able to access further educational options and develop their talent to a professional level.

Our methods of evaluation are:

1. Beneficiaries complete an application form with a pre-assessment of their level of ability. When completing a course programme, an accomplishment form is completed, where students share their experience, plans and requests. KITS monitors all these requests and guides and supports its students with future planning and further programmes.

2. Facilitators keep records and assess their student's progress which they then hand in to the KITS management at the end of the course work.

3. Trustees meet bi-monthly and are open to suggestions, recommendations and any complaints that may be received. This has resulted in gaining the trust of local parents, schools and social welfare agencies.

#### Case studies

##### Case 1: David

David, aged 11, was referred to us by a social welfare agency. He was giving his teachers, parents and siblings a rough time following his return to school after lockdown. He could lash out and sometimes act violently. David was frustrated by academic and social struggles. When a family support worker asked David about his aspirations and dreams, David shared his wish to learn to sing without strain. 6 months have now passed since David completed the voice training course and we have recently received positive feedback from his parents and teachers. Accessing this talent has given him a renewed sense of identity, and the chance to shine has helped David to do better at school and at home. He is proud of his newfound talent and uses it as a positive outlet when he faces challenges.

##### Case 2: Esther

Esther, aged 14, is a sensitive teenager and with the whole Covid situation her parents felt that she had become really withdrawn. After seeing an advert about KITS' guitar lessons they wondered if this could be the key to help their musically-inclined daughter open up again and be more confident, especially since she often showed interest in learning to play an instrument, but had never accessed this opportunity due to financial constraints. KITS' project manager felt this course would help Esther gain confidence, skill and the ability to express herself. In a letter from Esther's delighted parents, they described how "every one of those 12 sessions was life-changing. My daughter is blossoming like



# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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never before and she is so much more confident and able to express her feelings clearly. She is proud of her newfound talent and loves to perform for family and friends." Esther's parents shared how they are forever grateful to KITS for organising these programmes which are so desperately needed for children from low-income homes like theirs.

#### **Vision**

KITS' plan for the next three years focuses mainly on four areas of service provision and building its organisational capacity as outlined below:

##### 1. Increase course provision

A key area of planning for the next three years is to broaden the range of activities, responding to our young ambassadors' requests; these are a group of older teens culled from past participants of our programmes. Our young ambassadors engage with beneficiaries and local young people to provide feedback and suggestions from the young people themselves. They report back on the interests and needs of the wider community and then work with the trustees to design and develop courses in response. KITS plans to increase the current provision of 12 annual courses to 20 over the next three years, and to increase the number of beneficiary groups for each course. Alongside this increase, KITS plans to provide further specialist activities for children who show particular interest or talent in specific areas such as playing musical instruments.

##### 2. Capital Development

KITS also plans to increase sustainability of its programmes by securing funding to lease a central venue from which all courses can be run. This will provide a more secure home for its programmes and a safe, spacious setting for children to meet up for the courses. This will also increase our capacity to offer a larger range of courses to a greater number of children in response to changing needs and requests from the community. We envision a hub of fun and support where children feel safe to voice their challenges and aspirations through performing arts; and gain peer support, communication and collaboration skills, self-confidence and healthy self-identity.

##### 3. Capacity Building

In order to deliver on this plan, KITS needs to increase its capacity in terms of staff and volunteers alongside increasing its income in line with the planned expansion. It is recognized that as the organisation increases its capacity it will also need to engage a full time administrator/manager. Part of the capacity building will be to diversify funding streams, through the support of a professional fundraiser. KITS also wishes to encourage more people in the community to volunteer on its programmes, in addition to our 25 current volunteers, and to that end will recruit a volunteer coordinator.

##### 4. COVID Recovery

Due to rising concern over young people's health and wellbeing post-pandemic we have begun to take a more holistic approach when designing our programmes. With a variety of post-Covid programmes which focus on nutrition, fitness and mental health, KITS will mitigate the long term effects of this turbulent time, helping children to break free from their challenges and aspire to a healthy and happy future.

# Kids In The Spotlight

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

**Year ended 31 October 2022**

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#### **Financial review**

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

The Trustees are happy to report that increase in activities and number of beneficiaries resulted in increased organisation turnover. Securing funding in the current difficult financial climate has continued being challenging, and we are deeply indebted to all our supporters and donors, most significantly:

UK Youth Covid Fund (in partnership with Julia and Hans Raising Trust), The National Lottery Community Fund and Sport England.

We take this opportunity of thanking all our funders who have enabled us to accommodate our users during this difficult Covid period.

There were no grants paid out in the year.

There were no material fundraising costs during the year.

Related party transactions are as disclosed in the accounts.

The split between restricted and unrestricted funds is as disclosed on the face of the SOFA.

There was an overall net income and net movement in funds for the year amounting to £7,388, with £5,049 relating to the unrestricted fund and £2,339 relating to the restricted fund.

#### **Post Balance Sheet Events**

The Trustees would like to make known that a key worker who managed both the administration and grants has become unwell and will need to be replaced.

The trustees do not anticipate this to be a going concern issue as the trustees are committed to searching for a new employee.

#### **Reserves policy**

The Unrestricted Fund represents the unrestricted funds arising from past operating results. The trustees wish to keep reserves as low as possible in order to maximise paying out for the clubs.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations which are seasonal.

The reserves stand at £19,867 of which £11,787 are unrestricted and £8,080 are restricted.

# **Kids In The Spotlight**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

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The trustees' annual report and the strategic report were approved on 2 May 2023 and signed on behalf of the board of trustees by:

**F Levin**  
Trustee

# Kids In The Spotlight

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Kids In The Spotlight

Year ended 31 October 2022

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I report to the trustees on my examination of the financial statements of Kids In The Spotlight ('the charity') for the year ended 31 October 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

**Mr Howard Schwalbe ACA**

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

2 May 2023

# Kids In The Spotlight

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	81,125	43,668	124,793	142,173
<b>Total income</b>		<u>81,125</u>	<u>43,668</u>	<u>124,793</u>	<u>142,173</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	76,076	41,329	117,405	134,952
<b>Total expenditure</b>		<u>76,076</u>	<u>41,329</u>	<u>117,405</u>	<u>134,952</u>
<b>Net income and net movement in funds</b>		<u>5,049</u>	<u>2,339</u>	<u>7,388</u>	<u>7,221</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,738	5,741	12,479	5,258
<b>Total funds carried forward</b>		<u>11,787</u>	<u>8,080</u>	<u>19,867</u>	<u>12,479</u>

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

The notes on pages 13 to 20 form part of these financial statements.

# Kids In The Spotlight

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	11	20,680	14,117
Cash at bank and in hand		<u>1,257</u>	<u>3,414</u>
		21,937	17,531
<b>Creditors: amounts falling due within one year</b>	12	<u>2,070</u>	<u>5,052</u>
<b>Net current assets</b>		<u>19,867</u>	<u>12,479</u>
<b>Total assets less current liabilities</b>		<u>19,867</u>	<u>12,479</u>
<b>Net assets</b>		<u>19,867</u>	<u>12,479</u>
<b>Funds of the charity</b>			
Restricted funds		8,080	6,060
Unrestricted funds		<u>11,787</u>	<u>6,419</u>
<b>Total charity funds</b>	13	<u>19,867</u>	<u>12,479</u>

For the year ending 31 October 2022 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 company to obtain an audit of its financial statements 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 financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 2 May 2023, and are signed on behalf of the board by:

**F Levin**  
Trustee

The notes on pages 13 to 20 form part of these financial statements.

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 46 Elm Park Avenue, London, N15 6AU, UK.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

A key worker who managed both the administration and grants has become unwell and will need to be replaced.

The trustees do not anticipate this to be a going concern issue as the trustees are committed to searching for a new employee.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.



# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

Kids In The Spotlight is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	43,605	–	43,605
London Borough of Hackney	–	13,162	13,162
CAF Resilience Fund	–	–	–
<b>Grants</b>			
Awards for All	–	–	–
Charles S French CT	–	–	–
Zedra Trust	–	–	–
Lottery Grants	–	10,000	10,000
The Speedomick Foundation	–	–	–
ESC Lottery Fund	–	–	–
Other Grants Receivable	37,520	–	37,520
The Clothworks Fund	–	–	–
Haringey Council	–	–	–
Uk Youth Rausing	–	–	–
YOF	–	–	–
Magdalen Hospital Trust	–	–	–
Scops Arts Trust	–	8,080	8,080
Groundwork UK	–	5,000	5,000
T J Legal Services	–	4,000	4,000
Focus Foundation	–	3,426	3,426
	<u>81,125</u>	<u>43,668</u>	<u>124,793</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	21,667	21,064	42,731
London Borough of Hackney	–	–	–
CAF Resilience Fund	10,000	–	10,000

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
Awards for All	—	14,803	14,803
Charles S French CT	—	3,000	3,000
Zedra Trust	—	3,000	3,000
Lottery Grants	—	—	—
The Speedomick Foundation	—	3,000	3,000
ESC Lottery Fund	—	9,000	9,000
Other Grants Receivable	—	10,228	10,228
The Clothworks Fund	—	7,000	7,000
Haringey Council	—	4,880	4,880
Uk Youth Rausing	—	14,000	14,000
YOF	—	4,037	4,037
Magdalen Hospital Trust	—	2,000	2,000
Scops Arts Trust	—	8,080	8,080
Groundwork UK	—	—	—
T J Legal Services	6,414	—	6,414
Focus Foundation	—	—	—
	<u>38,081</u>	<u>104,092</u>	<u>142,173</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Youth club expenditure	74,997	41,329	116,326
Support costs	1,079	—	1,079
	<u>76,076</u>	<u>41,329</u>	<u>117,405</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Youth club expenditure	30,189	103,773	133,962
Support costs	990	—	990
	<u>31,179</u>	<u>103,773</u>	<u>134,952</u>

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Youth club expenditure	116,326	–	116,326	133,962
Governance costs	–	1,079	1,079	990
	<u>116,326</u>	<u>1,079</u>	<u>117,405</u>	<u>134,952</u>

#### 8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>990</u>

#### 9. Staff costs

The average head count of employees during the year was 2 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 11. Debtors

	2022 £	2021 £
Other debtors	<u>20,680</u>	<u>14,117</u>

#### 12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,070	990
Social security and other taxes	–	84
Wages	–	3,978
	<u>2,070</u>	<u>5,052</u>

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 01 Nov 2021 £	Income £	Expenditure £	At 31 Oct 2022 £
General funds	6,738	81,125	(76,076)	11,787

	At 01 Nov 2020 £	Income £	Expenditure £	At 31 Oct 2021 £
General funds	(483)	38,081	(31,179)	6,419

##### Restricted funds

	At 01 Nov 2021 £	Income £	Expenditure £	At 31 Oct 2022 £
Grants received fund	5,741	43,668	(41,329)	8,080

	At 01 Nov 2020 £	Income £	Expenditure £	At 31 Oct 2021 £
Grants received fund	5,741	104,092	(103,773)	6,060

#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	13,857	8,080	21,937
Creditors less than 1 year	(2,070)	—	(2,070)
<b>Net assets</b>	<b>11,787</b>	<b>8,080</b>	<b>19,867</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	11,470	6,060	17,530
Creditors less than 1 year	(5,051)	—	(5,051)
<b>Net assets</b>	<b>6,419</b>	<b>6,060</b>	<b>12,479</b>

# Kids In The Spotlight

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 15. Taxation

Kids In The Spotlight is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.