

Kids Care London

Report

and

Financial

Statements

For The Year Ended

30 November 2017

Charity Number 1096406

Kids Care London

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Kids Care London

Trustees

Mrs. H Friedman
Mr. David Moskowicz
Mr. Mendy Gertner
Mr. Solomon Schlesinger

Registered Address

45 Craven Park Road
South Tottenham
London N15 6AH

Charity Number **1096406**

Accountants

Carl Rosen ACCA
50 Craven Park Road
South Tottenham
London N15 6AB

Kids Care London

Report of the Trustees

The trustees of Kids Care London present their annual reports, together with the audited financial statements of the Charity for financial year ending 30th November 2017.

The Trustees

The trustees who served the Charity during the period were as follows:

Mr David Moscowicz
Mrs Hannah Friedman
Mr Mendy Gertner
Mr Solomon Schlesinger

Structure, Governance, and Management

The charity was formed 7th March 2003. The charity is registered with the Charity Commission (Registration No. 1096406). The charity is governed by its Trust Deed.

Message from the trustees of Kids Care.

We are delighted to present our annual report and accounts for the year ending 30th November 2017. This is a year we complete with pride for it has been filled with progress, achievement and successes.

This year Camp Horizon was based in 3 accommodations, one in Colwyn bay, North Wales; Salford, Manchester and Canterbury, Kent. The campers were split according to age and abilities enabling them to gain even more out of the high quality, educational program at Camp Horizon. As usual, the campers had a fantastic time. They spent their days breathing in the fresh country air while enjoying a wide range of activities both on-site and off-site. Due to their disabled status, we were able to obtain reductions on their admissions fees. Some of the places they visited included: Treetoptrek, Diggerland, M&Ds Leisure, and many other fun and educational locations.

Our volunteer fundraiser was hard at work helping the parents get the most funding they can to help them pay their minimal deposit, and more if possible. She has been really successful, and we hope for more success in the future.

As you will note in the financials, overall camp costs are significantly higher to last year. This is due to an increase in accommodation costs due to us renting three separate buildings.

Aims of Kids Care London

- 1- Promote and advance the education, training, and general advancement in life of children and young people, from the London Boroughs of Hackney, and Haringey, who have physical, mental, or behavioural disabilities, and are financially deprived; so as to empower them to maximise their potential and develop as individuals and members of society.
- 2- To provide a warm and caring environment in which disabled and disadvantaged children and young people may access recreational and leisure opportunities catered to their individual needs.

Review of activities, performance achievements

Kids Care London provides a summer residential programme for children and young people with a wide range of SEN. Once again, the Charity organised a two-week residential programme for special needs children and young people.

Camp Horizon 2017 was sub contracted to Step by Step who ran the camp for children up to 18 years of age; Misgav, for women and Tikva for adult men. This was due to the trustees making a decision to

Kids Care London

Report of the Trustees

step back after 15 years of running summer camp, and to act in a less hands on way, handing over the running of camp to other professional and experienced organisations. Camp Horizon raised the money and paid the costs of camp to the other organisations. We received feedback from all organisations that summer camp was very successful and well run and we are pleased that the new system for running camp and sub contracting the service has worked well. This is mostly due to the organisations experience working all year round with the children and therefore are very capable of meeting the needs and managing the camp well. The trustees are pleased with the arrangement and are satisfied that camp horizon can continue to provide a vital service to children and their families.

The organisations reported that camp ran to a high standard with positive feedback from parents. Children enjoyed themselves tremendously, many of them wait all year round for camp, and benefitted tremendously from the experience. Between morning carnivals and evening campfires in the daily program, children became artists, swimmers, athletes, actors on stage, adventurers, and, most importantly friends. Our campers formed a unique community, living alongside other kids coping with similar challenges. With the support of both counsellors and roommates, kids discovered they are capable of doing things they never dreamt possible.

We are intending to run camp in the same way next year and will provide support to the organisations that accept the contract to run camp. We will continue to work with them and share our expertise of running camp for many years and ensure this vital project continues year on year.

Response from all year round care providers was overwhelmingly positive. They commented on the children's desire and confidence to try new things, their developed self-esteem, independence and capabilities. We hope that this will lead to bigger things, with the adolescents becoming more self-sufficient, going out to work, and being less reliant on the community at large.

Camp Horizon would like to express appreciation to its key supporters:

The Shoresh Foundation

The Sobell Foundation

Jewish Child's Day

C H K Charities Ltd

Children's Aid Committee

Jewish Youth Fund

Children in Need Fund

A full list of the Friends and supporters of Camp Horizon is provided in note 2, and we are most grateful to all of them for their past and continued support

Kids Care London
Report of the Trustees

Reserves Policy

The trustees retain reserves as necessary to maintain the operational capability of the Charity.

Responsibilities of the Trustees

Charity 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 charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP October 2005, updated May 2008 disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Approved by The Trustees of on 1 June 2018

and signed on behalf of them all.

Chairperson and Trustee

Mrs. H Friedman

Date:

Treasurer

Mr. David Moskowicz

Date:

Kids Care London

Statement of Financial Activities

For The Year Ended 30 November 2017

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2017 Total Funds £ | 2016 Total Funds £ |
|--|-------|----------------------------|--------------------------|--------------------------|-----------------------------|
| INCOMING RESOURCES | | | | | |
| Activities to further the Charity's Objects | 2 | <u>201,649</u> | <u>220,210</u> | <u>421,859</u> | <u>384,161</u> |
| Total Incoming Resources | | 201,649 | 220,210 | 421,859 | 384,161 |
| RESOURCES EXPENDED | | | | | |
| Cost of Generating Funds | | <u>0</u> | <u>0</u> | <u>0</u> | <u>10,320</u> |
| Net Incoming Resources Available For Charitable Application | | 201,649 | 220,210 | 421,859 | 373,841 |
| Cost of Activities In Furtherance of the Charity's Objects | 3 | 148,596 | 224,783 | 373,379 | 335,275 |
| Governance Costs | 5 | <u>8,755</u> | <u>0</u> | <u>8,755</u> | <u>6,699</u> |
| Total Charitable Expenditure | | 157,351 | 224,783 | 382,134 | 341,974 |
| Total Resources Expended | 3 | <u>157,351</u> | <u>224,783</u> | <u>382,134</u> | <u>352,294</u> |
| Net Movement In Funds | | 44,298 | (4,573) | 39,725 | 31,867 |
| Transfer To / (From) Reserves | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Reserves for the Year | | <u>44,298</u> | <u>(4,573)</u> | <u>39,725</u> | <u>31,867</u> |
| Total Funds Brought Forward | | 89 | 7,000 | 7,089 | (24,778) |
| Total Funds Carried Forward | 10 | <u>£ 44,387</u> | <u>£ 2,427</u> | <u>£ 46,814</u> | <u>£ 7,089</u> |

Kids Care London

Balance Sheet at 30 November 2017

| | Notes | 2017 £ | 2016 £ |
|---|-------|-----------------|----------------|
| Current Assets | | | |
| Debtors | 7 | 40,131 | 10,000 |
| Cash at Bank and in Hand | | <u>6,983</u> | <u>0</u> |
| | | 47,114 | 10,000 |
| Creditors : Amounts falling due within one year | 8 | <u>(300)</u> | <u>(2,911)</u> |
| Net Current Assets | | <u>46,814</u> | <u>7,089</u> |
| Total Assets less Current Liabilities | | <u>46,814</u> | <u>7,089</u> |
| | | | |
| Net Liabilities | 9 | <u>£ 46,814</u> | <u>£ 7,089</u> |
| | | | |
| Restricted Funds | 10 | 2,427 | 7,000 |
| Unrestricted Funds | 11 | <u>44,387</u> | <u>89</u> |
| Total Funds | | <u>£ 46,814</u> | <u>£ 7,089</u> |

Approved by the Trustees on 1 June 2018, and signed on behalf of them all.

Chairperson and Trustee
Mrs. H Friedman
Date:

Treasurer
Mr. David Moskowicz
Date:

The notes on pages 6 and 7 form part of these accounts.

Kids Care London

Notes To The Accounts - 30 November 2017

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

2) Incoming Funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2017 £ | 2016 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------|-----------------|
| Families with Disabilities Income | 14,952 | | 14,952 0 | 9,590 0 |
| Camp Horizons Fees Received | 0 | 47,932 | 47,932 | 32,856 |
| General Donations | 180,120 | | 180,120 | 32,856 |
| Government Funding | | 13,131 | 13,131 | 20,750 |
| Ladies Soiree | <u>6,577</u> | | <u>6,577</u> | <u>14,520</u> |
| Total Incoming Resources | <u>201,649</u> | <u>61,063</u> | <u>262,712</u> | <u>110,572</u> |
| Government Funding | | | | |
| Bikur Cholim D'Satmar | | 6,131 | 6,131 | 4,482 |
| Hackney | | 0 | 0 | 11,900 |
| North London Bilur Cholim | | 1,500 | 1,500 | 4,368 |
| Tottenham Grants | | <u>5,500</u> | <u>5,500</u> | <u>4,368</u> |
| Total Government Funding | <u>£ 0</u> | <u>£ 13,131</u> | <u>£ 13,131</u> | <u>£ 25,118</u> |

Kids Care London
Notes To The Accounts - 30 November 2017

| 2) Continued | Unrestricted Funds | Restricted Funds | Total 2017 | 2016 |
|----------------------------------|-----------------------|---------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Grants Received | | | | |
| Anonymous Grants | | 35,400 | 35,400 | 27,000 |
| Awards for All | | 0 | 0 | 10,000 |
| Axis Foundation | | 0 | 0 | 7,000 |
| Beyis Sheli | | 2,000 | 2,000 | 0 |
| Camp Kef | | 820 | 820 | 0 |
| C H K Charities Limited | | 0 | 0 | 5,000 |
| The Big Give | | 33,630 | 33,630 | 0 |
| JCD | | 2,500 | 2,500 | 2,500 |
| Jewish Children's Holidays | | 9,000 | 9,000 | 0 |
| The Shores Charitable Trust | | 0 | 0 | 8,000 |
| Society Writers To Rrefoil House | | 1,000 | 1,000 | 0 |
| Spanish & Portuguese | | 3,850 | 3,850 | 0 |
| The Respite Association | | 1,350 | 1,350 | 0 |
| The Sobell Foundation | | 0 | 0 | 5,000 |
| Tottenham District Charity | | 1,000 | 1,000 | 0 |
| Other Grants | | 44,350 | 44,350 | 76,245 |
| Other Individual Donations | 0 | 24,247 | 122,844 | 132,844 |
| Total Income Generated | <u>£ 0</u> | <u>£ 159,147</u> | <u>£ 159,147</u> | <u>£ 273,589</u> |

Kids Care London

Notes To The Accounts - 30 November 2017

| | Unrestricted Funds | Restricted Funds | Total 2017 £ | Total 2016 £ |
|---|-----------------------|---------------------|--------------------|--------------------|
| 3) Analysis of Total Resources Expended | | | | |
| Charitable Activities | | | | |
| Cost of Activities In Furtherance of the Charity's Objects | | | | |
| Charitable Activities | | | | |
| Camp Horizon | | | | |
| Accommodation | 9,165 | 54,826 | 63,991 | 61,531 |
| Activities | 2,978 | 19,450 | 22,428 | 20,160 |
| Administration | 0 | 10,720 | 10,720 | 9,880 |
| Advertising | 560 | 0 | 560 | 1,510 |
| Food & Kitchen Costs | 12,149 | 35,242 | 47,391 | 44,979 |
| Insurance | 1,320 | 0 | 1,320 | 1,320 |
| Medical Supplies | 1,988 | 3,826 | 5,814 | 5,699 |
| Outing Trips | 0 | 13,017 | 13,017 | 12,523 |
| Project Coordinator | 4,407 | 5,263 | 9,670 | 5,000 |
| Therapist | 2,138 | 1,862 | 4,000 | 4,000 |
| Travel | 9,167 | 25,600 | 34,767 | 35,332 |
| Wages | <u>15,972</u> | <u>13,220</u> | <u>29,192</u> | <u>28,895</u> |
| Total Camp Horizon Costs | 59,844 | 183,026 | 242,870 | 230,829 |
| Accommodation for Families with Disabilities | | | | |
| Accommodation | 38,453 | | 38,453 | 33,075 |
| Social Activities | 8,900 | | 8,900 | 2,700 |
| Food & Kitchen Costs | 24,495 | | 24,495 | 19,347 |
| Travel | <u>16,904</u> | | <u>16,904</u> | <u>12,302</u> |
| Total Mainstream Family Costs | 88,752 | 0 | 88,752 | 67,424 |
| Other Project Costs | | | | |
| Year Round Camp Support Costs | | 16,426 | 16,426 | 14,875 |
| Other Volunteer Training | | <u>25,331</u> | <u>25,331</u> | <u>22,147</u> |
| Total Other Project Costs | <u>0</u> | <u>41,757</u> | <u>41,757</u> | <u>37,022</u> |
| Total Charitable Activities | 148,596 | 224,783 | 373,379 | 335,275 |
| Total Cost of Activities In Furtherance of the Charity's Objects | <u>£ 148,596</u> | <u>£ 224,783</u> | <u>£ 373,379</u> | <u>£ 335,275</u> |
| 4) Cost of Generating Funds | | | <u>£ 0</u> | <u>£ 10,320</u> |
| 5) Governance Costs | | | | |
| Accountancy | | | 300 | 0 |
| Bank Charges | | | 144 | 38 |
| Rent of Office | | | 2,460 | 3,600 |
| Stationery | | | <u>5,851</u> | <u>3,061</u> |
| | | | <u>£ 8,755</u> | <u>£ 6,699</u> |
| 6) Taxation | | | | |
| The Charity is exempt from taxation on its charitable activities. | | | | |

Kids Care London
Notes To The Accounts - 30 November 2017

| | | |
|-----------------------------|------------------------|------------------------|
| 7) Debtors | 2017 | 2016 |
| | £ | £ |
| Charitable Loan | 40,131 | 10,000 |
| Pledges Owed to the Charity | <u>0</u> | <u>0</u> |
| | <u>£ 40,131</u> | <u>£ 10,000</u> |

The Donations pledged during the year have now all been received.

| | | |
|--|---------------------|-----------------------|
| 8) Creditors: Amounts falling due within one year | 2017 | 2016 |
| | £ | £ |
| Bank Loans and Overdrafts | <u>0</u> | <u>2,911</u> |
| Debt due within one year | 0 | 2,911 |
| Trade Creditors | 0 | 0 |
| Other Creditors | 0 | 0 |
| Accruals and Deferred Income | <u>300</u> | <u>0</u> |
| | <u>£ 300</u> | <u>£ 2,911</u> |

9) Net Assets of The Charity's Funds

| | Fixed Assets £ | Net Current Assets £ | Long Term Liabilities £ | Fund Balances £ |
|---------------------------|----------------------|-------------------------------|-------------------------------|------------------------|
| Restricted Funds | 0 | 2,427 | 0 | 2,427 |
| Unrestricted Funds | <u>0</u> | <u>44,387</u> | <u>0</u> | <u>44,387</u> |
| Total Funds | <u>£ 0</u> | <u>£ 46,814</u> | <u>£ 0</u> | <u>£ 46,814</u> |

10) Restricted Funds : Movements In The Year

| | Balance at 30 November 2016 | Income | Expended | Transfer To /(From) Reserves | Balance at 30 November 2017 |
|--------------------|--------------------------------|-------------------------|-------------------------|------------------------------------|--------------------------------|
| | £ | £ | £ | | £ |
| | <u>7,000</u> | <u>220,210</u> | <u>224,783</u> | <u>0</u> | <u>2,427</u> |
| Total Funds | <u>£ 7,000</u> | <u>£ 220,210</u> | <u>£ 224,783</u> | <u>£ 0</u> | <u>£ 2,427</u> |

11) Unrestricted Funds : Movements In The Year

| | Balance at 30 November 2016 | Income | Expended | Transfer To /(From) Reserves | Balance at 30 November 2017 |
|--------------------|--------------------------------|-------------------------|-------------------------|------------------------------------|--------------------------------|
| | £ | £ | £ | | £ |
| General Reserve | <u>89</u> | <u>201,649</u> | <u>157,351</u> | <u>0</u> | <u>44,387</u> |
| Total Funds | <u>£ 89</u> | <u>£ 201,649</u> | <u>£ 157,351</u> | <u>£ 0</u> | <u>£ 44,387</u> |

12) The average number of Employees during the year, on a full time equivalent basis was

| | | |
|--|----------|----------|
| No Employee was paid above £60,000 per year. | 2017 | 2016 |
| | <u>5</u> | <u>5</u> |

Accountants Report to the Trustees on the Unaudited Accounts of the Charity Kids Care London

We report on the financial statements of Kids Care London, for the year ended 30 November 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 4, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Carl Rosen

Date 1 June 2018

Reporting Accountant

Carl Rosen ACCA
50 Craven Park Road
South Tottenham
London N15 6AB