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**KIDZ KLUB BRIGHTON & HOVE LIMITED**

(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(A company limited by guarantee)**

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**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**Trustees**

Linda Bolton (resigned 8 February 2017)  
David Etherton  
Pauline Ransom  
Kathleen Price (appointed 8 February 2017)  
Connor Pope (appointed 8 February 2017)

**Company registered number**

6596828

**Charity registered number**

1126869

**Registered office**

52 Station Road  
Portslade  
Brighton  
BN41 1DF

**Accountants**

Baldwin Scofield Accountancy LLP  
Chartered Accountants  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

**Bankers**

Co-operative Bank  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

The Trustees present their annual report together with the financial statements of the charity for the year 1 September 2016 to 31 August 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

**Structure, governance and management**

● **CONSTITUTION**

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

The principal object of the company is the advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove.

● **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Directors 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.

● **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New Directors 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 Directors or senior managers is made available.

Directors 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 AND DECISION MAKING**

The charitable company is based in Brighton and Hove and works in that catchment area.

The charity is governed by the three Director/Trustees supported by three experienced youth workers employed by the charity and by volunteers.

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

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**Objectives and Activities**

● **POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit.

The charitable company is a non-governmental, non-political organisation formed on 19th May, 2008. 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.
- \* 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.

**Achievements and performance**

● **REVIEW OF ACTIVITIES**

We are running 5 weekly Kidz Klubs (for 7-11 year olds) and a weekly youth group (for 12-17 year olds) across our city in partnership with local churches. The average total weekly attendance at these is now around the 200 mark.

Most of the many children who attend Kidz Klubs are from disadvantaged communities in the city, and many are from troubled home backgrounds.

These clubs offer a wide and exciting range of activities on a different theme each week, along with a gripping and visual presentation on an aspect of the Christian Faith.

Each week, team members from 3 of the Kidz Klubs take the weekly Kidz Klub newz sheet round to all the regular Kidz Klubbers at their homes, thereby building excellent relationships not just with them, but with their families too. We are able to help some families in practical ways too.

A number of other churches (some from beyond the Brighton area) are interested in the possibility of partnering with us to launch a Kidz Klub in their community.

When children become too old for their Kidz Klub, many of them become Young Helpers and do a vital job in supporting the team. We teach them to handle responsibility, develop leadership skills, and work together as part of a team.

We are in the process of strengthening our youth work for the many children becoming too old for Kidz Klub and entering their often turbulent teenage years.

Also on the youth front, we are now running 3 residential events per year. The main one is our 6-day holiday in August called "The Time of Your Life" at an amazing converted farm near Gloucester. There is also a weekend just before Christmas at Dalesdown (in West Sussex) and we take some of our young people to MayCamp, a Christian youth festival held at Plumpton Racecourse.

The entire work continues to benefit greatly from the skills of our office manager/administrator, Tina Tant, who is doing a superb job.

Also vital to the work is the fantastic hard work and commitment from the 45 or so volunteers who are helping and serving the Charity in its various locations.

Looking ahead, 2018 is going to be a big year for us. We will be 10 years old as a charity and a company. We are planning a couple of very special events – a day trip to Butlins for 120 children, and a fantastic birthday

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

celebration dinner for all our friends and supporters.

We are also hoping to make a couple of key new staff appointments as we plan for the future.

● **INVESTMENT POLICY**

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.

**Financial review**

● **RISK MANAGEMENT**

The directors are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The directors 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 directors are confident that it will continue increasing at this time.

● **PRINCIPAL FUNDING**

During the year the charitable company made an unrestricted surplus of £1,845 (2016 - deficit £946).

● **GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also 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 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. 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 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 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.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on 25 May 2018 and signed on their behalf by:

**David Etherton**

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDZ KLUB BRIGHTON & HOVE LIMITED**  
**(the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 August 2017.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the company (and 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 the company's accounts 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 can 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 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.

Signed:

Dated: 25 May 2018

N M Baldwin BA(Econ) FCA DChA

**BALDWIN SCOFIELD ACCOUNTANCY LLP**

Chartered Accountants



**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2017**

|  | Note | Unrestricted<br>funds<br>2017<br>£ | Restricted<br>funds<br>2017<br>£ | Total<br>funds<br>2017<br>£ | Total<br>funds<br>2016<br>£ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>  |      |                                    |                                  |                             |                             |
| Donations and legacies   | 2    | 63,090                             | 37,000                           | 100,090                     | 82,083                      |
| Charitable activities  | 3    | 24,832                             | -                                | 24,832                      | 17,756                      |
| <b>TOTAL INCOME</b>  |      | <b>87,922</b>                      | <b>37,000</b>                    | <b>124,922</b>              | <b>99,839</b>               |
| <b>EXPENDITURE ON:</b>   |      |                                    |                                  |                             |                             |
| Charitable activities  | 4    | 86,077                             | 29,000                           | 115,077                     | 100,785                     |
| <b>TOTAL EXPENDITURE</b>   | 6    | <b>86,077</b>                      | <b>29,000</b>                    | <b>115,077</b>              | <b>100,785</b>              |
| <b>NET INCOME / (EXPENDITURE) BEFORE<br/>OTHER RECOGNISED GAINS AND<br/>LOSSES</b> |      |                                    |                                  |                             |                             |
|  |      | 1,845                              | 8,000                            | 9,845                       | (946)                       |
| <b>NET MOVEMENT IN FUNDS</b>   |      | <b>1,845</b>                       | <b>8,000</b>                     | <b>9,845</b>                | <b>(946)</b>                |
| <b>RECONCILIATION OF FUNDS:</b>  |      |                                    |                                  |                             |                             |
| Total funds brought forward  |      | 5,731                              | -                                | 5,731                       | 6,677                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |      | <b>7,576</b>                       | <b>8,000</b>                     | <b>15,576</b>               | <b>5,731</b>                |

The notes on pages 9 to 16 form part of these financial statements.

**KIDZ KLUB BRIGHTON & HOVE LIMITED****(A company limited by guarantee)****REGISTERED NUMBER: 6596828****BALANCE SHEET  
AS AT 31 AUGUST 2017**

|   | <b>Note</b> | <b>£</b>       | <b>2017<br/>£</b> | <b>£</b> | <b>2016<br/>£</b> |
|---|-------------|----------------|-------------------|----------|-------------------|
| <b>FIXED ASSETS</b>                                   |             |                |                   |          |                   |
| Tangible assets                                       | 9           |                | <b>192</b>        |          | 256               |
| <b>CURRENT ASSETS</b>                                 |             |                |                   |          |                   |
| Debtors   | 10          | <b>4,475</b>   |                   | 2,174    |                   |
| Cash at bank and in hand                              |             | <b>12,828</b>  |                   | 5,135    |                   |
|   |             | <b>17,303</b>  |                   | 7,309    |                   |
| <b>CREDITORS:</b> amounts falling due within one year | 11          | <b>(1,919)</b> |                   | (1,834)  |                   |
| <b>NET CURRENT ASSETS</b>                             |             |                | <b>15,384</b>     |          | 5,475             |
| <b>NET ASSETS</b>                                     |             |                | <b>15,576</b>     |          | 5,731             |
| <b>CHARITY FUNDS</b>                                  |             |                |                   |          |                   |
| Restricted funds                                      | 12          |                | <b>8,000</b>      |          | -                 |
| Unrestricted funds                                    | 12          |                | <b>7,576</b>      |          | 5,731             |
| <b>TOTAL FUNDS</b>                                    |             |                | <b>15,576</b>     |          | 5,731             |

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the Trustees on 25 May 2018 and signed on their behalf, by:

**David Etherton**

The notes on pages 9 to 16 form part of these financial statements.

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs 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 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**1.6 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                     |   |                         |
|---------------------|---|-------------------------|
| Plant and machinery | - | 25% on reducing balance |
|---------------------|---|-------------------------|

**1.8 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.

**1.9 Debtors**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.10 Cash at Bank and in hand**

Cash at bank and 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.

**1.11 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.

**1.12 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.

**2. INCOME FROM DONATIONS AND LEGACIES**

|                              | Unrestricted<br>funds<br>2017<br>£ | Restricted<br>funds<br>2017<br>£ | Total<br>funds<br>2017<br>£ | <i>Total<br/>funds<br/>2016<br/>£</i> |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Donations                    | 63,090                             | -                                | 63,090                      | 82,083                                |
| Grants                       | -                                  | 37,000                           | 37,000                      | -                                     |
|                              | <u>63,090</u>                      | <u>37,000</u>                    | <u>100,090</u>              | <u>82,083</u>                         |
| Total donations and legacies | <u>63,090</u>                      | <u>37,000</u>                    | <u>100,090</u>              | <u>82,083</u>                         |
| <i>Total 2016</i>            | <u>82,083</u>                      | <u>-</u>                         | <u>82,083</u>               |                                       |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                            | Unrestricted<br>funds<br>2017<br>£ | Restricted<br>funds<br>2017<br>£ | Total<br>funds<br>2017<br>£ | <i>Total<br/>funds<br/>2016<br/>£</i> |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Charity incoming resources | 24,832                             | -                                | 24,832                      | 17,756                                |
|                            | <u>24,832</u>                      | <u>-</u>                         | <u>24,832</u>               | <u>17,756</u>                         |
| <i>Total 2016</i>          | <u>17,756</u>                      | <u>-</u>                         | <u>17,756</u>               |                                       |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**4. GOVERNANCE COSTS**

|                         | Unrestricted<br>funds<br>2017<br>£ | Restricted<br>funds<br>2017<br>£ | Total<br>funds<br>2017<br>£ | Total<br>funds<br>2016<br>£ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Independent examination | 444                                | -                                | 444                         | 420                         |
|                         | <u>444</u>                         | <u>-</u>                         | <u>444</u>                  | <u>420</u>                  |

**5. DIRECT COSTS**

|                          | Total<br>2017<br>£ | Total<br>2016<br>£ |
|--------------------------|--------------------|--------------------|
| Subscriptions            | 1,017              | 389                |
| Premises                 | 1,500              | 1,435              |
| Events                   | 30,095             | 25,786             |
| Travel                   | 9,789              | 7,900              |
| Publicity and evangelism | 3,250              | 3,085              |
| Computer costs           | 25                 | 52                 |
| Equipment and hire       | 985                | 2,480              |
| Office costs             | 5,087              | 3,984              |
| Insurance                | 818                | 1,180              |
| Sundry                   | 649                | 118                |
| Bookkeeping              | 930                | 880                |
| Legal and professional   | 680                | 352                |
| Wages and salaries       | 57,432             | 50,870             |
| National insurance       | 1,270              | 1,768              |
| Pension cost             | 322                | -                  |
| Depreciation             | 64                 | 86                 |
|                          | <u>113,913</u>     | <u>100,365</u>     |
| <i>Total 2016</i>        | <u>100,365</u>     |                    |

**6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

|                                       | Staff costs<br>2017<br>£ | Depreciation<br>2017<br>£ | Other costs<br>2017<br>£ | Total<br>2017<br>£ | Total<br>2016<br>£ |
|---------------------------------------|--------------------------|---------------------------|--------------------------|--------------------|--------------------|
| Direct costs of charitable activities | 59,024                   | 64                        | 55,545                   | 114,633            | 100,365            |
| Expenditure on governance             | -                        | -                         | 444                      | 444                | 420                |
|                                       | <u>59,024</u>            | <u>64</u>                 | <u>55,989</u>            | <u>115,077</u>     | <u>100,785</u>     |
| <i>Total 2016</i>                     | <u>52,638</u>            | <u>86</u>                 | <u>48,061</u>            | <u>100,785</u>     |                    |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**7. NET INCOME/(EXPENDITURE)**

This is stated after charging:

|  | <b>2017</b>       | <b>2016</b> |
|--|-------------------|-------------|
|  | <b>£</b>          | <b>£</b>    |
| Depreciation of tangible fixed assets: |                   |             |
| - owned by the charity                 | <b>64</b>         | 86          |
| Independent examination                | <b>444</b>        | 420         |
| Pension costs                          | <b>322</b>        | -           |
|  | <u><b>322</b></u> | <u>-</u>    |

During the year, no Trustees received any remuneration (2016 - £NIL).

During the year, no Trustees received any benefits in kind (2016 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2016 - £NIL).

**8. STAFF COSTS**

Staff costs were as follows:

|                       | <b>2017</b>          | <b>2016</b>   |
|-----------------------|----------------------|---------------|
|                       | <b>£</b>             | <b>£</b>      |
| Wages and salaries    | <b>57,432</b>        | 50,870        |
| Social security costs | <b>1,270</b>         | 1,768         |
| Other pension costs   | <b>322</b>           | -             |
|                       | <u><b>59,024</b></u> | <u>52,638</u> |

The average number of persons employed by the company during the year was as follows:

| <b>2017</b> | <b>2016</b> |
|-------------|-------------|
| <b>No.</b>  | <b>No.</b>  |
| <b>3</b>    | <b>3</b>    |

No employee received remuneration amounting to more than £60,000 in either year.

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**9. TANGIBLE FIXED ASSETS**

|  | Plant and<br>machinery<br>£ |
|--|-----------------------------|
| <b>Cost</b>                            |                             |
| At 1 September 2016 and 31 August 2017 | <b>1,082</b>                |
| <b>Depreciation</b>                    |                             |
| At 1 September 2016                    | <b>826</b>                  |
| Charge for the year                    | <b>64</b>                   |
| At 31 August 2017                      | <b>890</b>                  |
| <b>Net book value</b>                  |                             |
| At 31 August 2017                      | <b>192</b>                  |
| At 31 August 2016                      | <b>256</b>                  |

**10. DEBTORS**

|                 | 2017<br>£    | 2016<br>£    |
|-----------------|--------------|--------------|
| Tax recoverable | <b>4,475</b> | <b>2,174</b> |

**11. CREDITORS: Amounts falling due within one year**

|                                    | 2017<br>£    | 2016<br>£    |
|------------------------------------|--------------|--------------|
| Trade creditors                    | <b>440</b>   | <b>191</b>   |
| Other taxation and social security | <b>1,479</b> | <b>1,643</b> |
|                                    | <b>1,919</b> | <b>1,834</b> |



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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

|                           | Balance at<br>1<br>September<br>2016<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31 August<br>2017<br>£ |
|---------------------------|---|-------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b> |   |             |                  |                                      |
| General Funds             | 5,731                                     | 87,922      | (86,077)         | 7,576                                |
| <b>Restricted funds</b>   |   |             |                  |                                      |
| Salary fund               | -   | 29,000      | (21,000)         | 8,000                                |
| Youth fund                | -   | 8,000       | (8,000)          | -                                    |
|                           | -   | 37,000      | (29,000)         | 8,000                                |
| Total of funds            | 5,731                                     | 124,922     | (115,077)        | 15,576                               |

The salary fund is grant funding received for wages.

The Youth fund is grant funding toward expenditure on various youth activities undertaken.

**STATEMENT OF FUNDS - PRIOR YEAR**

|                         | Balance at<br>1 September<br>2015<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31 August<br>2016<br>£ |
|-------------------------|--|-------------|------------------|--------------------------------------|
| <b>General funds</b>    |  |             |                  |                                      |
| General Funds           | 6,677                                  | 99,839      | (100,785)        | 5,731                                |
| <b>Restricted funds</b> |  |             |                  |                                      |

**SUMMARY OF FUNDS - CURRENT YEAR**

|                  | Balance at<br>1<br>September<br>2016<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31 August<br>2017<br>£ |
|------------------|---|-------------|------------------|--------------------------------------|
| General funds    | 5,731                                     | 87,922      | (86,077)         | 7,576                                |
| Restricted funds | -   | 37,000      | (29,000)         | 8,000                                |
|                  | 5,731                                     | 124,922     | (115,077)        | 15,576                               |

**KIDZ KLUB BRIGHTON & HOVE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**12. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

|               | <i>Balance at<br/>1 September<br/>2015<br/>£</i> | <i>Income<br/>£</i>  | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2016<br/>£</i> |
|---------------|--|----------------------|--------------------------|--|
| General funds | 6,677  | 99,839               | (100,785)                | 5,731  |
|               | <u>6,677</u>                                     | <u>99,839</u>        | <u>(100,785)</u>         | <u>5,731</u>                                   |
|               | <u><u>6,677</u></u>                              | <u><u>99,839</u></u> | <u><u>(100,785)</u></u>  | <u><u>5,731</u></u>                            |

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

|                               | <b>Unrestricted<br/>funds<br/>2017<br/>£</b> | <b>Restricted<br/>funds<br/>2017<br/>£</b> | <b>Total<br/>funds<br/>2017<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 192  | -  | 192                                   |
| Current assets                | 9,304  | 8,000                                      | 17,304                                |
| Creditors due within one year | (1,920)                                      | -  | (1,920)                               |
|                               | <u>7,576</u>                                 | <u>8,000</u>                               | <u>15,576</u>                         |
|                               | <u><u>7,576</u></u>                          | <u><u>8,000</u></u>                        | <u><u>15,576</u></u>                  |

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

|                               | <i>Unrestricted<br/>funds<br/>2016<br/>£</i> | <i>Restricted<br/>funds<br/>2016<br/>£</i> | <i>Total<br/>funds<br/>2016<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 256  | -  | 256                                   |
| Current assets                | 7,308  | -  | 7,308                                 |
| Creditors due within one year | (1,833)                                      | -  | (1,833)                               |
|                               | <u>5,731</u>                                 | <u>-</u>                                   | <u>5,731</u>                          |
|                               | <u><u>5,731</u></u>                          | <u><u>-</u></u>                            | <u><u>5,731</u></u>                   |

**14. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £322 (2016 - NIL)