

REGISTERED COMPANY NUMBER: 03636219 (England & Wales)

REGISTERED CHARITY NUMBER (England & Wales): 1075789

REGISTERED CHARITY NUMBER (Scotland): SCO39477

Report of the Trustees and

Financial Statements for the Period Ended 30 November 2024

for

Kids Out UK

Kids Out UK

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for the Period Ended 30 November 2024**

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Kids Out UK

Report of the Trustees for the Period Ended 30 November 2024

The trustees, all of whom are directors of the charitable parent company (the Charity) for the purposes of the Companies Act 2006, are pleased to present their report together with the consolidated financial statements of the charity and its subsidiary (the Group) for the period ended 30th November 2024, which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of children and young people who are sick, disabled or otherwise in need in the interests of social welfare and so to improve their conditions of life:

- i. the provision of facilities for recreation and other leisure time activity;
- ii. the promotion of education through leisure time activities to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society.

Public benefit

The trustees follow the Charity Commission guidance on public benefit and use the phrase "Fun and Happiness" to encapsulate the types of activities we provided and promoted, recognising that, for children, recreational and leisure time activities are ones that they would choose to do. Further, that these activities successfully engage their interest making informal education possible and, by making them happy, improve their quality of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



Annual Report of the Trustees For the Period Ended 30 November 2024

KidsOut is dedicated to supporting disadvantaged children, particularly those who have been relocated to women's refuges. Often, these children are taken in the middle of the night with only the clothes on their backs and are moved to unfamiliar locations, sharing a room with their mother and siblings. This abrupt change means they can no longer see their friends, attend their usual school, or interact with other family members. The children often live in poor and chaotic circumstances. Some have never been given a gift or had a new toy, nor experienced the natural environment such as a beach or a fun day at a theme park. They often live in fear of abuse or the horror of seeing their mother being physically or mentally abused. Whilst refuges provide a safe and secure place to stay, the living conditions are tight, and the length of time children remain there is increasing and can be up to two to three years. They also have to deal with more change when they subsequently move to more permanent accommodation.

Over the years, KidsOut has established strong connections with women's refuges and domestic support groups across the UK. All our services are developed following extensive consultation with refuge workers, mothers, and children to ensure we meet their needs effectively.

At KidsOut, children are central to everything we do. Through our support, they regain some sense of normality and develop essential personal skills that foster positive mental health and wellbeing. We help to heal the damage caused by their traumatic experiences and provide fun experiences and useful resources to make their lives happier. In the longer term we hope this support empowers children and young people to thrive as active, valued members of their communities and society.

Domestic Abuse: What we are up against

Domestic abuse is a pervasive issue affecting millions of families worldwide. Women and children are often forced to flee violent households and seek safety in refuges or temporary shelters. Children, in particular, are the silent sufferers of domestic violence.

In 2023-24, 24,940 children escaped a violent home and found safety in a refuge in the UK. Exposure to abuse - whether physical, emotional, or psychological - can have devastating long-term effects on their development, academic performance, emotional regulation, and future relationships. When families seek refuge, children are often uprooted from schools, support systems, and familiar environments.

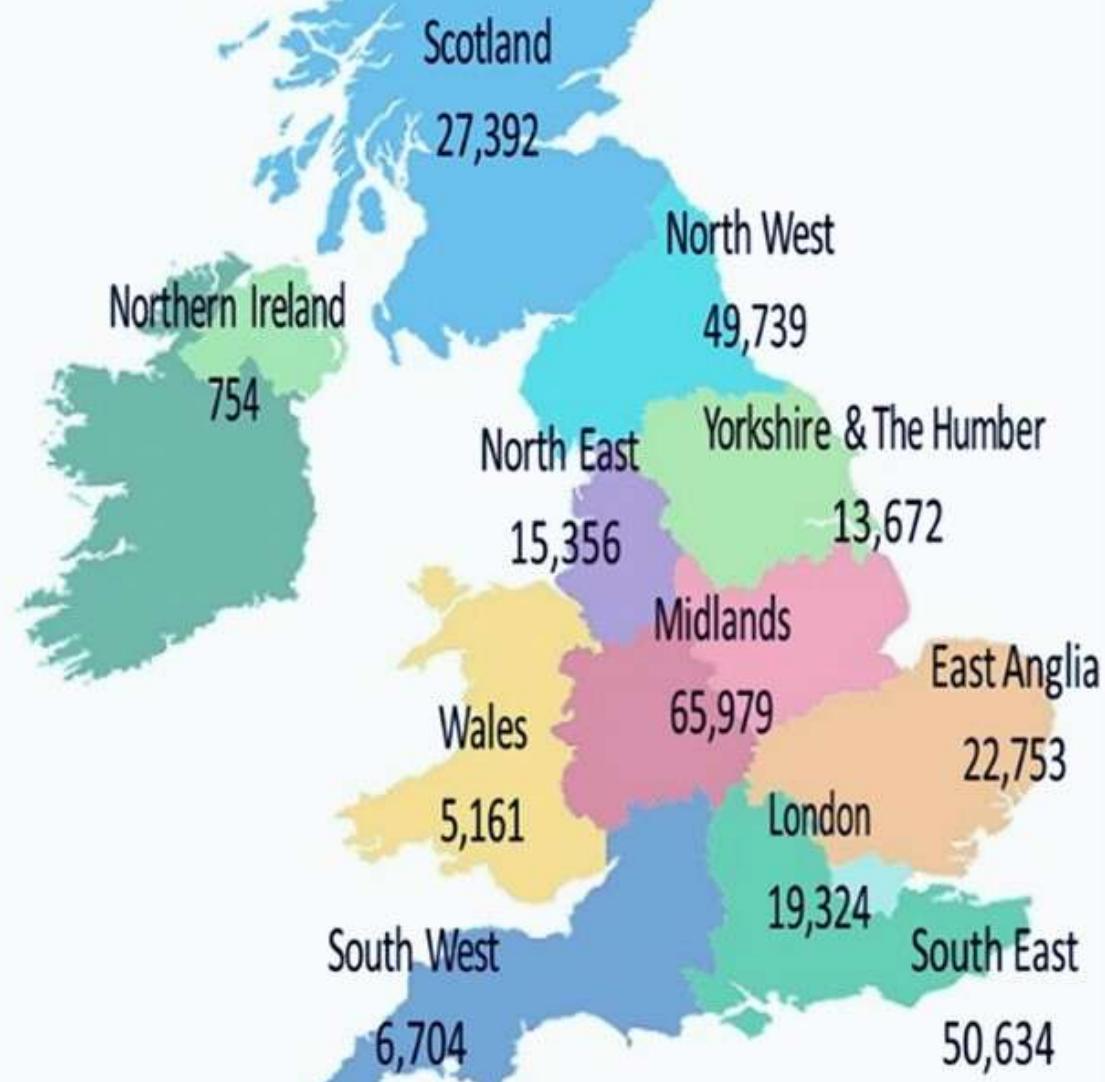
KidsOut offers support to these children through our vital services with the aim to rebuild lives with dignity, stability, and independence.



KidsOut
THE FUN & HAPPINESS CHARITY



Thanks to the generosity and Support of everyone, we were
able to support 277,468 Children across the UK
between July 23 and Nov 24



What we have delivered for vulnerable children

88,004	Days Out	61,543 Fun Days 26,461 National Rotary Day Out
347	Workshops	We deliver workshops to develop confidence, creative, learning and physical skills through Batley Theatre, KidsOut Chill for Schools, NUCASTLE Activity & Stadium Tour, Ride High and What Would Mia Do
253,363	Toys	Every child arriving at a refuge is given a Toy Box of high quality, age related new toys 21,596 Toy Boxes (215,960 toys in total) 37,403 Toys and Christmas presents to disadvantaged children
138,254	Pokémon Toys	Distributed to children in palliative care, victims of crime, carers, SEN schools, hospitals, refugees and church groups in over 150 locations throughout the UK
175	Digital devices to help children with their schoolwork	121 Laptops 54 Tablets
8,403	Food Vouchers	For school holidays where children no longer have access to free school meals
2	Sensory Rooms	Forest Moor School Life Church, Bradford
3,983	World Stories sign-ups, (3,108 Teachers, 875 Non-Teachers)	1 World Story Books 28 Languages 316 Translations 163 Licences 1,504,074 Page Views

FUN DAYS

Fun Days offers children across the UK the chance to enjoy exciting outings and rediscover the joy of simply being a child. These experiences are especially vital for children who have escaped domestic abuse. KidsOut is the largest national charity dedicated specifically to supporting these children. We also extend Fun Days to disadvantaged children, including those with serious health conditions, disabilities, or in poverty – creating joyful memories for them and their families to cherish.



Between July 2023 and November 2024, we delivered a total of **61,543** Fun Days, offering children joyful and enriching experiences. These included Odeon cinema tickets for every child in refuge, Ten Pin Bowling, theatre trips to productions like Disney's Lion King and Beauty and the Beast, and visits to Circus Starr. Children also attended major sporting events such as the Betfred Challenge Cup and Rugby League Magic Weekend. Seasonal highlights included pantomimes like Peter Pan, performances of John Lawson Circus, Gulliver's Land of Lights, KidZania, Mead Open Farm parties, a Mexican Embassy party, interactive experiences at New Scientist Live and Bakels Baking.



Betfred Magic WKND



Thanks to the outstanding generosity of Betfred, **4,000 children** across the UK had the opportunity to experience the excitement of live rugby matches during this past season. For many, it was their first time attending a professional sporting event – an unforgettable experience filled with the roar of the crowd, thrilling gameplay, and moments of pure joy.

'I've never been to anything like this before - it was so exciting. I can't wait to go to another match.' A parent added 'Spending time with my boys is precious and watching something they have started to show interest in at a live event was amazing.'



WORKSHOPS

Workshops play a vital role in supporting children's overall well-being by providing safe, structured environments where they can express themselves, build confidence, and develop essential life skills. Through creative activities, group discussions, and hands-on learning, children are encouraged to explore their emotions, strengthen social connections, and gain a sense of achievement. These experiences not only foster emotional resilience and self-esteem but also help children process challenging experiences in a supportive setting. By promoting positive mental health and personal growth, workshops contribute meaningfully to a child's holistic development and long-term well-being.

KidsOut successfully delivered **347** enriching workshops through a diverse range of partners and programmes, including Batley Theatre, KidsOut Chill for Schools, NUCASTLE Activity & Stadium Tour, Ride High, Bakels Baking, Smart Raspberry Cookery School, and What Would Mia Do, a grant-making initiative supporting sports activities. We provide opportunities for learning, creativity, and personal development in safe and engaging environments.



Ride High Workshop

The grant received enabled Ride High to offer places to 16 of the most vulnerable and disadvantaged children on their waiting list in the Milton Keynes area, to attend a 12-week programme in the autumn term. Ride High's fun and educational programme boosts wellbeing and encourages a healthy lifestyle. Through physical activity in the great outdoors and the creation of positive relationships with people and animals, they support children to develop the skills and self-confidence to thrive.

The children also enjoyed the addition of free transport, nutritious meals, creative clubroom projects, and lessons in horse care and handling. However, the impact of this partnership extended far beyond these resources. Many children reported feeling more confident and emotionally resilient through their interaction with and understanding of the horses. They also experienced a sense of achievement in their efforts and improvements in their relationships.



One child reflected on their experience, saying, 'I really enjoyed all of it, especially, making new friends and seeing the club leader. I liked riding the horses and feeling more confident. It helped with my anxiety and mental health.'

NATIONAL ROTARY KIDSOUT DAY

This year, a total of **26,461** children were treated to a memorable day out, made possible through the generous support of 309 Rotary clubs across the UK. The initiative included visits to over 100 attractions and events nationwide, offering enriching experiences tailored to a wide range of interests and needs.



Some of the larger gatherings took place at prominent destinations such as Chessington World of Adventures, Wicksteed Park, Aldershot Army Rugby Ground, Longleat Safari Park, and Drayton Manor Theme Park. These events provided children with unforgettable moments of joy, discovery, and connection, reinforcing the value of community-driven support.

TOY BOX

The largest and most impactful activity we deliver are our toy boxes. We provide every child arriving at any refuge across the UK with a brand-new box of toys, carefully tailored to their age and gender. Each box contains an average of 10 high-quality items, including board games, puzzles, books, arts and crafts, footballs and soft toys. These thoughtfully selected toys offer comfort, distraction and a sense of normality during an incredibly difficult and traumatic time – helping to support the child's emotional wellbeing while in the safety of the refuge.

We also work with many other organisations including hospitals, charities and trusts, churches, schools and councils supplying toys to disadvantaged children across the UK.

We are very grateful for the generosity of volunteers who help us deliver our services. Across the year **2,870** volunteers contributed **24,519** hours in total. Amazing!



Some thoughts from the children

London

'So excited, love the toys.' 'Really kind, the toys are my favourite.' 'Wow can't believe it, thank you.'

Wolverhampton

'I didn't think Santa would find me here even though I have been good.' 'My mum played a game with me and my sister; we've not done that in a long time.'

Lancashire

'How did they know I love Lego?!?!?', 'I always wanted this game!' 'For me??'

Southampton

'I didn't have any toys when we moved. Now I do!' 'This is the best day ever – I got my own football!'

Middlesborough

'I'm so excited to use the art set! I love to draw but I wasn't able to bring my stuff with me.'

Support Workers and Parents

Merseyside

'The toy boxes have really helped in reducing inequalities amongst children and young people.' 'With the support of the toy box we are working together to create a brighter and happier future for all children and young people.'

Cornwall

'I felt so guilty leaving all their toys behind, so this is just amazing to have new toys and games for them and to see them happy and excited.'

Scotland

'We have seen the toys bring a smile on the children's faces, it really helps families when they have fled with absolutely nothing and are missing their toys.'

County Durham

'These boxes make living in refuge at Christmas time easier for our mums who struggle with their finances and mental health, removing themselves from danger but uprooting their children is very scary.'

TOY DONATIONS

We are incredibly grateful for the generous support received from toy companies including Hasbro, Pokémon, Cash for Kids, Aurora, and contributors from the Olympia Toy Fair. Our most significant programme is the **Giving Tree Appeal**, where 1,400 companies contributed 41,346 toys which had a remarkable impact on children's lives at a very difficult time when they had newly arrived in a refuge. In total, **354,738 toys** were donated or purchased through a range of initiatives. Other significant contributions included:

• Pokémon Toys: 203,343	• Hasbro: 14,276
• Organix Cereal Bars: 7,196	• Cash for Kids: 10,281
• Donated Toys (Various): 41,729	• Purchased Toys (Various): 30,836
• Olympia Toy Fair: 5,669	• Children's Bikes: 62

POKEMON

In 2022, KidsOut was selected as one of the charitable partners in *The Pokémon Company International's* (TPCi) global philanthropic initiative – a five-year, \$25 million commitment to support children in need and promote social equity. As part of this initiative, TPCi identified organisations across three geographic tiers: global, regional, and local. KidsOut was chosen as a local partner in the UK, where Pokémon maintains a significant operational presence. This partnership reflects a shared mission to create positive experiences for vulnerable children, particularly those affected by domestic abuse and poverty.

KidsOut benefits from this partnership with support and increased visibility, helping us to:

- Expand our reach to more children in refuge and disadvantaged circumstances
- Enhance our Toy Box and Fun Day programmes
- Strengthen our capacity to deliver joy and hope to those who need it most

The partnership with Pokémon exemplifies how corporate social responsibility can align with charitable missions to create lasting impact. We are proud to be part of this global effort and immensely grateful for Pokémon's commitment to making the world a better place for children.

SENSORY ROOMS

Forest Moor

Over the course of several months, this classroom underwent a significant transformation when the school created a partition wall to divide the previously large space, resulting in two distinct learning areas. The redesigned environment emphasises sensory engagement through the strategic use of lighting, video projection, and sound. Traditional soft play and bubble tube features were replaced with a den area and a bubble wall, offering a modern and immersive sensory experience. Two large-scale video projections serve as focal points within the space, enabling educators to seamlessly integrate curriculum content with sensory-based learning approaches. This innovative setup supports both educational and therapeutic objectives. The sensory space had an immediate and positive impact on the school community, receiving commendation during its subsequent OFSTED inspection shortly after its launch.

Life Church

As a vital community resource located in the heart of Bradford, Life Church required a versatile space to accommodate a wide range of needs. A previously unused area, formerly part of an on-site nursery, was repurposed into a sensory room through a collaboration with KidsOut. The transformation included the installation of advanced sensory equipment such as projection systems, dynamic lighting, immersive sound, a bubble tube, and other interactive features. Children explore the space by crawling into a dedicated den area, where they experience the captivating infinity tunnel effect projected onto the ceiling. Interactive elements, such as a dice-controlled projection screen, allow users to engage with visual content in a playful and stimulating way. Since its opening, the sensory room has been met with enthusiastic support from the local community, quickly establishing itself as a valued and impactful addition to the church's facilities.



DIGITAL DEVICES

Laptops and mobile phones serve as more than just tools for staying connected with loved ones during the time they spend in refuge - they are essential lifelines for children to continue their education. In the midst of displacement, when families are navigating unfamiliar environments and rebuilding their lives, these devices also empower mothers to access critical services such as benefits, healthcare, and employment opportunities. Recognising the growing digital divide, we have continued to provide **121 laptops** and **54 tablets** to children within refuge. These devices support a range of educational and developmental activities, from completing school assignments and engaging with interactive audiobooks to enjoying educational games that foster learning through play.



'The laptops have been an invaluable resource for our children. We use them regularly in our playroom, and they are there for homework and other needs when any child wishes to use. Thank you so much for this gift, it is so appreciated.'

FOOD VOUCHERS

Food vouchers are a form of assistance designed to ensure families living in a refuge have access to essential nutrition during school holidays when children aren't receiving free school meals. The **8,403 vouchers** served as a lifeline for those facing financial hardship. Food vouchers contribute to promoting food security, dignity and wellbeing within communities.



Child - 'We like shopping at the supermarket to buy yummy things for our packed lunch.'

Mum - 'The vouchers have helped hugely, and it is nice to be able to buy some healthy food / meat instead of relying on food banks.'

CASE STUDIES

I have been working with a family with a currently 7-year-old girl. The girl arrived at the shelter 3 years ago. Since then, the family has been grateful for all the support that KidsOut has provided such as going to the theatre, cinemas, summer fun, Christmas party, and toys. Through these activities, the girl has been able to have fun and develop key skills and abilities as well as improve her language learning.

'I didn't understand why we had to leave. Mum kept telling me everything would be okay, but she looked really sad. I missed my toys, my bed, and the way things used to be. Everything felt different and scary. Then one day, someone gave me a box. Inside, there were books, toys, and a soft teddy bear. I hugged it tight that night, and for the first time in a long time, I felt a little bit safe. It reminded me that not everything was gone—there were still people who cared about us.'

When a family arrives in refuge, staff provide a toy package for each child to welcome them and to help the children settle and feel at home. The toy donations from KidsOut are really very important and an integral part of this toy package/settlement process. One mother's children asked if Santa had come early as they said it felt like it was Christmas!! It is worth noting too that the additional support of KidsOut in the run up to Christmas itself is absolutely fantastic as this support assists our families massively and takes some financial pressures off our mums.

'Fleeing was the hardest thing I've ever done. I didn't have time to think—I just knew we had to get out. I held my child's hand and walked away from everything we knew, not knowing where we'd end up. I was scared, exhausted, and full of doubt.'

The box from KidsOut wasn't just toys—it was hope. It gave my child a reason to smile again, something to hold onto when everything else felt uncertain. Knowing that someone out there cared about us helped me believe that maybe we were going to be okay. Today, we're finding our way forward. My child is making friends at school, and I'm learning to rebuild our life. It's not easy, but we're not alone anymore. The support we've received has changed everything, and I will always be grateful for the kindness that helped us take our first steps towards a new future.'

A 10-month-old baby boy recently came to the refuge with his mother. They had to leave in a hurry, taking only the bare essentials, which made the move particularly difficult. The boy's toy box included soft toys, sensory items, and a baby-friendly teether, which were ideal for his age and developmental needs. His mother shared how grateful she was for the toys, as they made the transition easier for her baby, helping to provide some sense of normality during such a turbulent time. The toy boxes are designed with care, and each item is suitable for the child's age. This careful curation means that even for babies, the toys offer comfort and engagement during a stressful time for the whole family.

Another family benefited from cinema vouchers, theatre days, summer and winter activities, as well as toy boxes. A parent said, *'I am very grateful for the gifts my children have received...seeing my children happy is the best thing that could have happened to me.'* Children and mothers have demonstrated significant psychological and social benefits; they are more relaxed and sociable, they talk and interact more with other people and their fine and gross motor skills are improving and adapting to their chronological age.

'I have always wanted this, I have dreamed of this, it is my best game, I finally have it, in this shelter they have given me the best gifts of my life, I am very happy with my gift, thank you. I have never been to a cinema (how big and dark it is, I would like to go back), going to the theatre is the most fantastic, wonderful thing, I would like to go back'

FUNDRAISING EVENTS

Question of Sport Gala Dinners: Celebrating Community, Corporate Support, and Lasting Impact

Throughout the year, KidsOut hosted a series of Question of Sport Gala Dinners at prestigious venues and cities across the UK such as Birmingham, Newcastle, London and Leeds. These events brought together over 300 guests at each location, including influential figures from the business community, all united in support of our mission to bring joy and hope to children in challenging circumstances.

Each evening featured a drinks reception, a three-course dinner, live and silent auctions, and a sports-themed quiz hosted by renowned personalities such as Kevin Keegan, John Parrott, and Peter Reid. Most importantly, guests heard directly from KidsOut beneficiaries, whose stories highlighted the real and lasting impact of their support.

These events are run by local committees and raised vital funds but also strengthened relationships with corporate partners, offering them a unique opportunity to:

- Celebrate team achievements in a meaningful setting
- Network with like-minded organisations
- Demonstrate their commitment to social responsibility
- Gain brand exposure among a high-profile audience

Thanks to the dedication of our regional committees and the generosity of our attendees and sponsors, the Question of Sport series continues to be a cornerstone of our fundraising calendar—combining entertainment, inspiration, and a common purpose.

Other fundraising events included Golf Days, a Summer Ball, Sponsored Runs (Royal Parks Half Marathon & London Marathon) and local events such as Quiz Nights & Festival Sponsorship.

PARTNERSHIPS

Hasbro

For over 13 years, Hasbro has been a steadfast partner of KidsOut, actively supporting initiatives that bring joy, comfort, and hope to disadvantaged children across the UK. Their commitment has been instrumental in helping KidsOut deliver its mission of providing fun and happiness to children in refuge.

Key Highlights of Hasbro's Support:

Toy Box Packing

Hasbro employees have packed thousands of toy boxes over the years, helping ensure that children in refuge receive brand-new toys that support emotional well-being and strengthen family bonds. Notably, the Hasbro team in Newport has consistently packed 1,200 toy boxes annually, while also donating additional toys each year - especially during the Christmas season. These donations have included beloved games such as Cluedo and Monopoly, bringing joy and comfort to families during the holidays.



Operation Smiles

Through its Operation Smiles initiative, Hasbro transformed a London refuge into a festive winter wonderland, complete with decorations, gifts, and food. This created a magical Christmas experience for children and their mothers during a particularly challenging time.

Looking Ahead

In 2025, Hasbro continues to demonstrate its commitment with the donation of 1,200 toy boxes, hands-on support for a major DIY/SOS project at a London refuge and expanded CSR volunteering days. These efforts further strengthen the impact of their partnership with KidsOut.

KidsOut is deeply grateful for Hasbro's enduring generosity and looks forward to many more years of collaboration in making a meaningful difference in the lives of vulnerable children.

FedEx

For over 14 years, we are proud to acknowledge the long-standing and unwavering support of our trusted logistics partner, FedEx. Their generous in-kind contributions have played a vital role in helping us deliver toy boxes to children across the UK. FedEx's commitment to reliability and excellence has enabled us to reach communities far and wide, ensuring that every toy box arrives safely and on time. Their continued support reflects a shared dedication to making a meaningful impact, and we are truly grateful for their partnership. Together, we are delivering joy - one toy box at a time.



We are incredibly grateful to these organisations alongside the support from our corporate partners, trusts & foundations and in-kind supporters for their invaluable contribution to KidsOut. Thank you to the following:



The Pokémon Company
INTERNATIONAL



HarperCollinsPublishers



Kids Out UK

Report of the Trustees for the Period Ended 30 November 2024

Financial Review

These financial statements cover an extended reporting period of 17 months from the 1st of July 2023 to the 30th of November 2024. The charity has extended its accounting reference period in accordance with section 392 of the Companies Act 2006 in order to better align its reporting period with the activities of the charity. As a result, for this period of reporting, comparative financial information may not be easily comparable.

Principal funding sources

The principal funding sources were donations in kind in the form of Fun Days out and Toys of £7,606,469 (2023: £3,222,185), together with income generated through fundraising of £934,820 (2023: £681,846).

Reserves policy

Note 17 of the financial statements details the movement in funds for the period. The reserves policy for the charity, taking into account the UK Charity Commission guidance, is to maintain 6 months of operating costs in unrestricted funding, or c£0.5m in the case of the charity. The charity remained within its reserve policy throughout the reporting period.

Kids Out UK

Report of the Trustees for the Period Ended 30 November 2024

Administrative Details

Charity number: 1075789 (England & Wales)
SCO39477 (Scotland)

Registered Office: 14 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

Auditors: DUX Advisory Limited
Chartered Accountants and
Statutory Auditors
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Bankers: Metro Bank
44-46 Midsummer Arcade
Milton Keynes
Buckinghamshire
MK9 3BB

Key Management & Personnel:

Directors and Trustees

The trustees serving during the period end and since the period end were as follows:

Active

I Child (appointed 08.2.24)
C Coward (appointed 25.4.24)
A U Ibezi (appointed 24.7.24)
E Barnes-Vachell (appointed 10.2.25)

Resignations

S Williams (26.1.24)
Helen Pitcher OBE Chair (8.2.24)
B Flemming (16.2.24)
S Cartwright (27.6.24)
K Mack (27.6.24)
D Palmer (27.6.24)
J Rowland (9.9.24)
C Adcock (18.9.24)
M Stevens (22.7.25)

Chief Executive

Sara Williams FCMA (resigned 30.6.25)

Kids Out UK

Report of the Trustees for the Period Ended 30 November 2024

Structure, Governance and Management

Governing document

The charity is controlled by its governing documents, the Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the trustees are nominated by other trustees and must be approved by a board meeting. One third of the trustees resign each year at the AGM of the charity (based on a rota system) but can stand again for re-election at the same meeting. When looking for new trustees to nominate, the trustee board undertakes a skills audit to highlight the areas desired by the charity and those currently lacking or under-represented. None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making

The board of trustees administers the charity. The board meet quarterly, and individuals will input their areas of expertise through the Chief Executive where required at other times. The Chief Executive is appointed by the trustees to manage the day-to-day operation of the charity. The trustees delegate authority to the Chief Executive to facilitate operations including finance, fundraising, project development and service provision and employment.

Key management remuneration

All Trustees give their time freely and no Trustee/Director received remuneration in the period except as detailed in note 10 of the Notes of the Financial Statements. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size and scale of activity. A remuneration committee through the Chairman sets and approves all pay awards for the staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The staff of the charity submit their own areas of work to a risk assessment on an annual basis and the results of that are compiled in a risk register. This contains identified risks, the systems put in place to mitigate those risks and the procedures put in place to minimise the potential impact of those risks, should they materialise and is reviewed by the trustee board.

Employee involvement

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Fundraising

We are always exploring ways to grow our income whilst adhering to our values in all our activities. KidsOut manages its own activities in respect to raising funds in conjunction with our trading subsidiary and does not employ the services of external professional fundraisers. KidsOut takes its responsibilities towards its donors very seriously and seeks to apply best practice to protect the personal data of its donors, ensuring that communication preferences can be changed at any time. KidsOut is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year, KidsOut received no formal complaints about its activities for raising funds.

Kids Out UK

Report of the Trustees for the Period Ended 30 November 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Kids Out UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees, as the company directors, on 23rd September 2025 and signed on its behalf by:

DocuSigned by:

Chris Coward

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Chris Coward - Trustee

Kids Out UK

Independent Auditor's Report to the Members of Kids Out UK for the Period Ended November 2024

Opinion

We have audited the consolidated financial statements of Kids Out UK (the 'charitable company') for the period ended 30 November 2024 which comprise the consolidated Statement of Financial Activities, the consolidated Balance Sheet, the charity Balance Sheet, the consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's and group's affairs as at 30 November 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company and group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Kids Out UK

Independent Auditor's Report for the Period Ended November 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Companies Act 2006, The Charities Act 2011, UK GAAP, the UK Corporate Governance Code, UK corporate tax laws, Occupational Health and Safety regulations, and the Data Protection Act.
- We obtained an understanding of how the charitable company and group are complying with those legal and regulatory frameworks and made enquiries to the management of known or suspected instances of fraud and non-compliance with laws and regulations. We corroborated our enquiries through our review of board minutes, other relevant meeting minutes and review of correspondence with regulatory bodies.
- We assessed the susceptibility of the charitable company and group's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:
 - Identifying and assessing the controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates and judgments.
 - Identifying and testing journal entries, in particular journal entries posted with unusual account combinations.
 - Assessing the extent of compliance with the relevant laws and regulations.

Kids Out UK

**Independent Auditor's Report
for the Period Ended November 2024**

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



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Shaun Brownsmit FCA (Senior Statutory Auditor)
for and on behalf of DUX Advisory Limited
Chartered Accountants and
Statutory Auditors
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 26th September 2025

Kids Out UK

Consolidated Statement of Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Period Ended 30 November 2024

	Notes	Unrestricted fund	Restricted funds	30.11.24 (17 months)	30.6.23 (12 months)
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	521,936	7,952,329	8,474,265	3,433,107
Other trading activities	4	927,714	6,913	934,627	681,846
Investment income	5	13,794	-	13,794	10,192
Total		<u>1,463,444</u>	<u>7,959,242</u>	<u>9,422,686</u>	<u>4,125,145</u>
EXPENDITURE ON					
Raising funds	6	933,139	6,193	939,332	550,256
Charitable activities	7				
Wages		377,178	-	377,178	326,866
Fun days		-	1,645,425	1,645,425	1,375,892
Social security		35,648	-	35,648	26,877
Pension		8,807	-	8,807	(2,866)
Toy boxes		-	6,651,447	6,651,447	1,895,828
World stories		-	166,600	166,600	62,400
General		389,344	154,619	543,963	301,164
Food vouchers		-	349,950	349,950	108,627
Total		<u>1,744,416</u>	<u>8,974,234</u>	<u>10,718,349</u>	<u>4,645,044</u>
NET INCOME/(EXPENDITURE)		(280,672)	(1,014,992)	(1,295,664)	(519,899)
Transfers between funds	17	(464,656)	464,656	-	-
Movement in stock levels		7,795	(847,364)	(839,569)	-
Net movement in funds		<u>(737,533)</u>	<u>(1,397,700)</u>	<u>(2,135,232)</u>	<u>(519,899)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,410,346	2,753,622	3,983,968	4,503,867
Brought forward adjustment		(330)		(330)	
TOTAL FUNDS CARRIED FORWARD		<u>672,483</u>	<u>1,175,922</u>	<u>1,848,406</u>	<u>3,983,968</u>

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of the financial statements.

Kids Out UK

Charity Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Period Ended 30 November 2024

	Notes	Unrestricted fund	Restricted funds	30.11.24 (17 months)	30.6.23 (12 months)
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	521,632	7,952,329	8,473,961	3,433,107
Other trading activities	4	368,717	6,413	375,130	376,006
Investment income	5	<u>13,794</u>	-	<u>13,794</u>	<u>10,192</u>
Total		<u>904,143</u>	<u>7,958,742</u>	<u>8,862,885</u>	<u>3,819,305</u>
EXPENDITURE ON					
Raising funds	6	416,157	6,413	422,569	251,883
Charitable activities	7				
Wages		363,097	-	363,097	326,866
Fun days		-	1,645,425	1,645,425	1,375,892
Social security		33,872	-	33,872	26,877
Pension		8,182	-	8,182	(2,866)
Toy boxes		-	6,651,447	6,651,447	1,895,828
World stories		-	166,600	166,600	62,400
General		373,468	151,059	524,527	291,062
Food vouchers		<u>-</u>	<u>349,950</u>	<u>349,950</u>	<u>108,627</u>
Total		<u>1,194,775</u>	<u>8,970,894</u>	<u>10,165,669</u>	<u>4,336,569</u>
NET INCOME/(EXPENDITURE)		(290,632)	(1,012,152)	(1,302,784)	(517,264)
Transfers between funds	17	(464,656)	464,656	-	-
Movement in stock levels			(847,693)	(847,693)	-
Net movement in funds		(755,288)	(1,395,189)	(2,150,477)	(517,264)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,379,836	2,573,622	3,953,458	4,470,722
TOTAL FUNDS CARRIED FORWARD		<u>624,548</u>	<u>1,178,433</u>	<u>1,802,981</u>	<u>3,953,458</u>

The notes form part of the financial statements.

Kids Out UK

Consolidated and Charity Balance Sheet
30 November 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible assets	13	598,026	616,000	595,099	611,468
CURRENT ASSETS					
Stocks	14	952,773	1,792,342	944,978	1,792,342
Debtors	15	157,975	150,750	114,253	325,192
Cash at bank and in hand		517,387	1,786,538	299,952	1,423,171
		1,628,136	3,729,630	1,359,184	3,540,705
CREDITORS					
Amounts falling due within one year	16	(377,756)	(361,662)	(151,303)	(198,715)
		_____	_____	_____	_____
NET CURRENT ASSETS		<u>1,250,380</u>	<u>3,367,968</u>	<u>1,207,881</u>	<u>3,341,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,848,406	3,983,968	1,802,980	3,953,458
		_____	_____	_____	_____
NET ASSETS		<u>1,848,406</u>	<u>3,983,968</u>	<u>1,802,980</u>	<u>3,953,458</u>
FUNDS	17				
Unrestricted funds		672,483	1,410,346	624,548	1,379,836
Restricted funds		1,175,922	2,573,622	1,178,433	2,573,622
TOTAL FUNDS		<u>1,848,406</u>	<u>3,983,968</u>	<u>1,802,981</u>	<u>3,953,458</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th of September 2025 and were signed on its behalf by:

DocuSigned by:



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Chris Coward - Trustee

The notes form part of the financial statements.

Kids Out UK

Consolidated Cash Flow Statement
for the Period Ended 30 November 2024

	30.11.24 (17 months)	30.6.23 (12 months)
Notes	£	£
Cash flows from operating activities		
Cash generated from operations	(1,240,450)	(305,329)
Decrease/(increase) in sum owed by sub	-	-
Net cash (used in)/provided by operating activities	<u>(1,240,450)</u>	<u>(305,329)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(29,389)	(29,443)
Interest received	688	186
Net cash (used in)/provided by investing activities	<u>(28,701)</u>	<u>(29,257)</u>
Change in cash and cash equivalents in the reporting period	2	(1,269,151)
Cash and cash equivalents at the beginning of the reporting period	<u>1,786,538</u>	<u>2,121,124</u>
Cash and cash equivalents at the end of the reporting period	<u>517,387</u>	<u>1,786,538</u>

The notes form part of the financial statements.

Kids Out UK

**Notes to the Consolidated Cash Flow Statement
for the Period Ended 30 November 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.11.24 (17 months)	30.6.23 (12 months)
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,295,664)	(519,899)
Adjustments for:		
Depreciation charges	44,721	18,626
Interest received	(688)	(186)
Adjustment for non-cash transactions	2,312	2,957
Decrease/(increase) in debtors	(7,225)	(7,327)
Increase in creditors	<u>16,094</u>	<u>200,500</u>
Net cash (used in)/provided by operations	<u>(1,240,450)</u>	<u>(305,329)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.23 £	Cash flow £	At 30.11.24 £
Net cash			
Cash at bank and in hand	<u>1,786,538</u>	<u>(1,269,151)</u>	<u>517,387</u>

Kids Out UK**Notes to the Financial Statements
for the Period Ended 30 November 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The presentation currency of these financial statements is in pounds sterling.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. They have considered the Charity's and Group's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity and Group to continue as a going concern. In the light of this assessment, the trustees are of the opinion that the Charity and Group will have enough resources to meet its liabilities as they fall due for at least twelve months from the date that the accounts are signed.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the goods on the open market.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expense was incurred.

Legal status

Kids Out UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE. The financial statements consolidate the results of the Charity and its wholly owned subsidiary, Kids Out Trading Limited.

Kids Out UK

Notes to the Financial Statements - continued for the Period Ended 30 November 2024

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- Straight line over 10 - 20 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

Stocks comprise toys and vouchers donated to the charity for distribution to its beneficiaries and are valued at in kind value after making due allowance for obsolete and slow-moving items.

Donated goods and gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the goods on the open market. A corresponding amount is recognised in stock in the period of receipt. Stock is reduced when the toys and vouchers are distributed and an equivalent charge is included in charitable activities at that point. Stock prices are updated every year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The key source of estimation uncertainty arises from the valuation of fun days out and toys donated to the charity.

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

3. DONATIONS AND LEGACIES

	Group 30.11.24 (17 months)	Group 30.06.23 (12 months)	Charity 30.11.24 (17 months)	Charity 30.06.23 (12 months)
		£	£	£
Donations	8,104,228	3,220,924	8,103,424	3,220,924
Gift aid	60,292	87,378	60,292	87,378
Legacies	55,499	1,261	55,499	1,261
Donation received from subsidiary		5,494		
Grants	254,246	118,050	254,246	118,050
	<u>8,474,265</u>	<u>3,433,107</u>	<u>8,473,461</u>	<u>3,427,613</u>

Income from donations include the following donations in kind:

	Group 30.11.24 (17 months)	Group 30.06.23 (12 months)
	£	£
Fun days out	1,225,745	785,757
Toys and vouchers	6,380,724	2,152,108
Various	-	283,059
Total in kind:	<u>7,606,469</u>	<u>3,220,924</u>

Grants received, included in the above, are as follows:

	30.11.24 (17 months)	30.6.23 (12 months)
	£	£
General	<u>254,246</u>	<u>118,050</u>

4. OTHER TRADING ACTIVITIES

	30.11.24 (17 months)	30.6.23 (12 months)
	£	£
Fundraising events	<u>934,627</u>	<u>681,846</u>

Kids Out Trading Limited, a company incorporated in England & Wales (company number 04366968) is a wholly owned subsidiary of the charity by virtue of Sections 1162 (2) (c) (i) and 1162 (4) (a) of the Companies Act 2006. The company pays all profits in excess of working capital requirements to the charity under the gift aid scheme. Kids Out Trading Limited provides fundraising services to the charity and a summary of the trading results are shown below.

	30.11.24 (17 months)	30.6.23 (12 months)
	£	£
Turnover	559,801	311,334
Costs of sales and administration costs	544,887	(308,475)
Net profit	14,914	2,859
Tax on profit	-	-
Gift aided to the charity in the period	-	(5,494)
Retained	14,914	(2,635)

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

	30.11.24	30.6.23
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	2,927	4,532
Current assets	326,590	463,131
Current liabilities	(284,091)	(437,151)
Total net assets	<u>45,426</u>	<u>30,512</u>

5. INVESTMENT INCOME

	30.11.24	30.6.23
	(17 months)	(12 months)
	£	£
Rents received	13,106	10,006
Deposit account interest	<u>688</u>	<u>186</u>
	<u>13,794</u>	<u>10,192</u>

6. RAISING FUNDS

	30.11.24	30.6.23
	(17 months)	(12 months)
	£	£
Staff costs	312,329	87,469
Staging fundraising events	89,473	37,907
Other fundraising costs	<u>537,530</u>	<u>424,880</u>
	<u>939,332</u>	<u>550,256</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (17 months)	Support costs (see note 8) (17 months)	Totals (17 months)
	£	£	£
Wages	148,378	228,800	377,178
Fun days	1,645,425	-	1,645,425
Social security	13,922	21,726	35,648
Pension	3,890	4,917	8,807
Toy boxes	6,651,447	-	6,651,447
World stories	166,600	-	166,600
General	78,502	465,461	543,963
Food vouchers	<u>349,950</u>	<u>-</u>	<u>349,950</u>
	<u>9,058,114</u>	<u>720,904</u>	<u>9,779,017</u>

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

8. SUPPORT COSTS

	Management (17 months) £	Finance (17 months) £	Other (17 months) £	Governance costs (17 months) £	Totals (17 months) £
Wages	228,800	-	-	-	228,800
Social security	21,726	-	-	-	21,726
Pension	4,917	-	-	-	4,917
General	<u>398,353</u>	<u>1,306</u>	<u>44,892</u>	<u>20,910</u>	<u>465,461</u>
	<u>653,796</u>	<u>1,306</u>	<u>44,892</u>	<u>20,910</u>	<u>720,904</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Group 30.11.24 (17 months) £	Group 30.6.23 (12 months) £	Charity 30.11.24 (17 months) £	Charity 30.6.23 (12 months) £
Auditors' remuneration:				
Audit fees	20,860	34,217	15,000	28,975
Accountancy services	50	2,520		
Depreciation - owned assets	44,721	18,626	43,287	17,116

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 November 2024 nor for the year ended 30 June 2023 except for Sara Williams, who acted as Pro Tem CEO whilst also a Trustee for the period of 14th July 23 to 31st January 24, for which she was paid remuneration of £55,958 during this period. Prior advice was sought, and consent given, by the Charities Commission. Ms Williams resigned as Trustee on the 24th of January 24.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 November 2024 nor for the period ended 30 June 2023.

11. STAFF COSTS

All staff are employed by the charity:

	30.11.24 (17 months) £	30.6.23 (12 months) £
Wages and salaries	660,882	408,333
Social security costs	57,391	33,596
Other pension costs	15,689	(3,583)
	<u>733,962</u>	<u>438,346</u>

Kids Out UK**Notes to the Financial Statements - continued
for the Period Ended 30 November 2024**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 per annum was:

	30.11.24 (17 months)	30.6.23 (12 months)
90,000-99,999	1	
100,000-109,999	2	1

The total remuneration paid to Key Management in the period was £105,724.

Payments totalling £99,850 were made in accordance with settlement agreements following cessation of employment contracts.

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

	30.11.24	30.6.23
Charitable activities	4	6
Generating funds	4	4
Support	2	2
Governance	<u>1</u>	<u>1</u>
	<u><u>11</u></u>	<u><u>13</u></u>

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO THE YEAR ENDED 30.6.23

	Unrestricted fund (12 months) £	Restricted funds (12 months) £	Total funds (12 months) £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	389,022	3,044,085	3,433,107
Other trading activities	681,846	-	681,846
Investment income	<u>10,192</u>	<u>-</u>	<u>10,192</u>
Total	<u>1,081,060</u>	<u>3,044,085</u>	<u>4,125,145</u>
EXPENDITURE ON			
Raising funds	507,198	43,058	550,256
Charitable activities			
Wages	326,866	-	326,866
Fun days	-	1,375,892	1,375,892
Social security	26,877	-	26,877
Pension	(2,866)	-	(2,866)
Toy boxes	-	1,895,828	1,895,828
World stories	62,400	-	62,400
General	-	-	-
Food vouchers	-	108,627	108,627
Other	<u>224,179</u>	<u>76,985</u>	<u>301,164</u>
Total	<u>1,144,654</u>	<u>3,500,390</u>	<u>4,645,044</u>
NET INCOME	(63,594)	(456,305)	(519,899)
Transfer between funds	(278,533)	278,533	-
Net movement in funds	(342,127)	(177,772)	(519,899)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	1,752,473	2,751,394	4,503,867
Prior year adjustment	<u>-</u>	<u>-</u>	<u>-</u>
As restated	<u>1,752,473</u>	<u>2,751,394</u>	<u>4,503,867</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,410,346</u>	<u>2,573,622</u>	<u>3,983,968</u>

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

13. TANGIBLE FIXED ASSETS

	Improvements				
	Freehold property £	to property £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2023	592,442	60,748	23,096	39,189	715,475
Additions	-	-	7,000	22,389	29,389
Disposals	-	-	(4,000)	(12,409)	16,409
At 30 November 2024	<u>592,442</u>	<u>60,748</u>	<u>26,096</u>	<u>49,169</u>	<u>728,455</u>
DEPRECIATION					
At 1 July 2023	46,894	25,730	17,299	9,553	99,476
Charge for year	15,369	7,290	3,147	18,915	44,721
On disposals	-	-	(3,984)	(9,783)	(13,767)
At 30 November 2024	<u>62,263</u>	<u>33,020</u>	<u>16,641</u>	<u>18,685</u>	<u>130,429</u>
NET BOOK VALUE					
At 30 November 2024	<u>530,179</u>	<u>27,728</u>	<u>9,635</u>	<u>30,483</u>	<u>598,026</u>
At 30 June 2023	<u>545,548</u>	<u>35,018</u>	<u>5,796</u>	<u>29,636</u>	<u>615,998</u>

14. STOCKS

		30.11.24	30.6.23
		£	£
Stocks		<u>952,774</u>	<u>1,792,342</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 30.11.24 £	Group 30.6.23 £	Charity 30.11.24 £	Charity 30.6.23 £
Trade debtors	127,333	122,347	41,974	22,583
Amounts owed by group undertakings			57,638	274,204
Other debtors	16,001	25,147		25,147
Prepayments and accrued income	14,641	3,258	14,641	3,258
	<u>157,975</u>	<u>150,752</u>	<u>114,253</u>	<u>325,192</u>

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 30.11.24 £	Group 30.6.23 £	Charity 30.11.24 £	Charity 30.6.23 £
Trade creditors	129,275	59,467	101,885	51,220
Social security and other taxes	20,323	44,925	966	27,645
Other creditors	672	50,910	672	50,910
Accruals and deferred income	227,485	206,360	47,780	68,940
	377,755	361,662	151,303	198,715

Deferred income comprises advance tickets sales in respect of events held by the trading subsidiary.

	Group 30.11.24 £	Group 30.6.23 £
Balance at 1 st July 23	122,538	8,180
Released to income from fundraising events	(122,538)	-
Amount deferred in the period	142,160	114,358
Balance as at 30th November 2024	142,160	122,538

17. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.11.24 £
Unrestricted funds				
General fund	1,410,346	(273,439)	(448,452)	688,454
Restricted funds				
Toy box	2,004,200	(887,728)		1,116,472
Fun days	-	(400,218)	400,218	-
Sensory units	40,000	(59,590)	59,590	40,000
Other	529,422	(514,586)	(11,356)	3,480
	2,573,622	(1,862,123)	448,452	1,159,952
TOTAL FUNDS	3,983,968	(2,135,562)	-	1,848,406

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,470,910</u>	<u>(1,744,349)</u>	<u>(273,439)</u>
Restricted funds			
Toy box	302,856	(1,190,585)	(400,218)
Fun days	44,721	(444,939)	(400,218)
Sensory units	-	(59,590)	(59,590)
Other	5,195	(519,781)	(514,586)
Total	<u>352,772</u>	<u>(2,214,895)</u>	<u>(1,862,123)</u>
TOTAL FUNDS	<u>1,823,683</u>	<u>(3,959,245)</u>	<u>(2,135,562)</u>

General funds remained above the reserve policy during the period to 30.11.23. The trustees have taken steps since to increase the headroom within the general fund.

Toy Box

Box of toys delivered to children from refuges who have escaped domestic violence.

Fun Days

Fun activity days out for disadvantaged children including the annual National Day out. Included within the fund are amounts restricted to specific localities.

Other

Funds to be spent on digital devices and food vouchers.

COMPARATIVE MOVEMENT IN FUNDS FOR THE YEAR ENDED 30.6.23

	At 1.7.22 £	Transfers		
		movement in funds £	between funds £	At 30.6.23 £
Unrestricted funds				
General fund	1,752,473	(63,594)	(278,533)	1,410,346
Restricted funds				
Toy box	1,764,544	239,656		2,004,200
Fun days	53,007	(297,073)	244,066	-
Jersey	40,000	-	-	40,000
Laptops and computers	-	-	-	-
Grants	317,362	(317,362)	-	-
Food vouchers	-	(34,467)	34,467	-
Other	576,481	(47,059)	-	529,422
	2,751,394	(456,305)	278,533	2,573,622
TOTAL FUNDS	4,503,687	(519,899)	-	3,983,968

Kids Out UK

Notes to the Financial Statements - continued
for the Period Ended 30 November 2024

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,081,060</u>	(1,144,654)	(63,594)
Restricted funds			
Toy box	2,174,468	(1,934,812)	(239,656)
Fun days	1,078,819	(1,375,892)	(297,073)
Jersey	-	-	-
Laptops and computers	-	-	-
Grants	-	(317,362)	(317,362)
Food vouchers	74,160	(108,627)	(34,467)
Other	34,000	(81,059)	(47,059)
Total	<u>3,044,085</u>	<u>(3,500,390)</u>	<u>(456,305)</u>
TOTAL FUNDS	<u>4,125,145</u>	<u>(4,645,044)</u>	<u>(519,899)</u>

18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	598,026		598,026
Stocks	498	952,276	952,774
Cash at bank and in hand	309,712	207,675	517,387
Other net current assets/liabilities	(219,781)		(219,781)
	<u>688,455</u>	<u>1,159,951</u>	<u>1,848,406</u>

19. RELATED PARTY DISCLOSURES

Kids Out Trading Limited is a wholly owned subsidiary of Kids Out UK. The registered office of Kids Out UK (the parent of the smallest group for which consolidated financial statements are drawn up) is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE.

The directors are also trustees of Kids Out UK, a registered charity. The company raises funds on behalf of the charity. All trading by the company is carried out on behalf of the charity. The company charged its trading company a management charge for costs incurred on its behalf of £120,522 (2023 - £nil).

As at 30.11.24, Kids Out Trading Limited owed Kids Out UK £57,638 (30.6.23 - £274,204) which was unsecured and repayable upon demand.

One of the directors who resigned during the period ending 30.11.24 was also a director of Advance Boardroom Excellence Limited, a registered company. Kids Out Trading made net sales of £11,000 in the period ending 30.6.23 to Advanced Boardroom Excellence Limited which were paid in the current period ending 30.11.24.

20. COMPANY LIMITED BY GURANTEE

The liability of each member is limited to £1 by guarantee. There is no ultimate controlling interest.