

**KIDS CAN ACHIEVE LIMITED**

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**The Report and  
Financial Statements**  
for the year ended 31<sup>st</sup> March 2024

**KIDS CAN ACHIEVE LIMITED**

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## KIDS CAN ACHIEVE LIMITED

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### TRUSTEES' REPORT (incorporating the Strategic Report)

for the year ended 31st March 2024

The Directors (the "Trustees") have pleasure in presenting their Trustees' Report together with the audited financial statements for the year ended 31st March 2024.

Kids Can Achieve Limited (KCA) is a Registered Charity (Registered Charity Number: 1096796) and a company limited by guarantee (Registered Number: 4606116).

### Reference and Administrative Information

for the year ended 31st March 2024

**Registered Office** Cedars Hall  
Chicheley Road  
Harrow Weald  
Middlesex HA3 6QH

**Auditor** Crowe U.K. LLP  
55 Ludgate Hill  
London EC4M 7JW

**Bankers** National Westminster Bank plc.  
Paddington Branch  
26 Spring Street  
London W2 1WE

### Structure, Governance and Management

KCA is a charitable company limited by guarantee, incorporated on 10th December 2002, and registered as a charity on 1st April 2003. The company was established under and is governed by its Articles of Association which established the objectives and powers of the charitable company and members of the Board of Trustees are the Directors of the company.

The Trustee body is responsible for overseeing and monitoring the key areas of activity within the organisation. The Trustees come from a range of related professional backgrounds. The purpose of the Board is to monitor the activities and performance of the organisation, to provide direction where appropriate and to ensure that the organisation is meeting its objectives and working within the law.

The day to day management of the organisation is commissioned to and carried out by Learning Disability Network London Ltd (LDN London) which is led by its Director of Services (Mandy Crowford) and the Head of Children, Youth and Family Services of KCA (Ilias Kostalas) who reports to the Board of Trustees. KCA operates throughout the borough of Harrow, and in neighbouring areas, and maintains an office in Harrow Weald.

In April 2016, LDN London, a charity registered in England and Wales (Charity Number: 801081), became sole member of KCA. As sole member, LDN London has the right to appoint Trustees.

The Trustees who served during the year (all of whom are Directors) are as follows:

Miss Margaret Butler  
Mr Ian Jackson  
Dr Simon Jarrett  
Mr Dharmaratnam Raguraj - Treasurer

No Trustee received any remuneration during the year. All Trustees and Officers of KCA are appointed in accordance with the Articles of Association.

Trustee Indemnity Insurance forms part of the General Liability Insurance taken out by KCA. The authorisation to take out this type of insurance is included in the Articles of Association.

### TRUSTEES' REPORT (incorporating the Strategic Report)

for the year ended 31st March 2024

#### Trustee Recruitment, Training and Induction

New Trustees are recruited from a wide range of professional backgrounds as vacancies arise. We seek to recruit trustees to the organisation through local publicity and by seeking out those who have skills which we have identified as necessary for the effective functioning of the Board. These include legal, business, accounting, fundraising and publicity skills as well as people with specialist knowledge of children with learning disabilities.

On appointment, each Trustee receives the Articles of Association, Risk Register, Strategic Plan, Board Minutes, the most recent set of annual accounts and management accounts, the Charity Commission's "Charity Trustee Welcome Pack" (an introduction to trusteeship, outlining their roles and responsibilities, and providing guidance and links to further information), and relevant organisational policies and procedures. New Trustees meet with the Chair and Operations Team and are invited to visit the services, and a three-month trial period operates for all new appointments to the Board.

Trustees serve for a term of three years and may be appointed to serve further terms. Appointment is by election at an annual board meeting. Trustees are nominated by members.

#### Senior Management Remuneration

The Board meets annually or as required to review the salary and benefit levels of the senior management team. This review includes sector benchmarking, overall remuneration levels in the charity and skills, experience, and performance of the senior management team.

#### Environmental Policy

KCA is committed to providing quality services in a manner that ensures a safe and healthy environment for all of our service users and employees whilst minimising our potential impact on the wider environment. We actively promote energy conservation, recycling, and the reduction of waste in all of our activities and provide training and information to our service users and employees.

#### Objectives and Activities

The objective of KCA outlined in the Articles of Association is to relieve the charitable needs of children and young people with a learning disability or other additional needs and their parents and carers, by the provision of play, therapy, representation, and educational and social support. All the charitable activities of the company are carried out to meet this objective and in doing so, provides a public benefit to a range of beneficiaries. There are no restrictions to accessing the services offered by the charity although our work is for children and young people with learning disabilities and their families. We have set out below the aims and strategy of the charity which are at all times reviewed to ensure that they align with our overall objective and provide public benefit.

The Trustees confirm that that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

#### Aims

KCA aims to provide quality services and create new opportunities for children and young people with learning disabilities and their families. In pursuit of these aims we develop a wide range of services including outreach community support, holiday schemes and after school and weekend clubs.

#### Strategy

A key element of KCA's strategy is to work in partnership to provide flexible, forward thinking, and efficient services which are focused around the individual and their families. We aim to ensure our services are designed to maximise opportunities for children and young people with learning disabilities. In doing so we need to understand and meet local needs, demonstrate best practice, and be cost effective and good value for money.

We consult with a wide range of people about what we should be doing to develop our services. We talk and listen to children and young people with learning disabilities, their carers and family members, as well as local authorities and other partners. This ensures that our services make a difference to individuals' lives and are of the type that children and young people with learning disabilities want and need. We set objectives as part of our business planning process which are monitored, reviewed, and re-evaluated through our Board and various consultation events.

#### Achievements and Performance

The Trustees, in determining how best to meet the aims and objectives of the charity and provide the most public benefit, have decided to operate in the areas of Outreach Community Support, Holiday Schemes, After School / Weekend Clubs and Family Support. In 2023/24 KCA provided support to 134 children (161 in 2022/23).

The Outreach Community Support operates as a year-round service delivering tailor made packages of support in the local community and schools during the day, after school, in the evenings and at weekends. Each package varies depending on the needs of the child or young person with 8,521 hours of support provided to 53 children during the year (2023: 8,198 / 61 children).

The Holiday Schemes operate over 12 weeks of the year during Easter, summer, Christmas and half term periods. 1,454 days of holiday scheme were provided to 94 children during the year (2023: 1,502 days / 111 children).

In addition the After School and Weekend Clubs operate during term time for 38 weeks of the year. The main After School Club takes place 5 days per week, Monday to Friday, and the Saturday Stay and Play Group takes place at weekends. 2,857 sessions were provided to 65 children during the year (2023: 2,363 sessions / 75 children).

### TRUSTEES' REPORT (incorporating the Strategic Report)

for the year ended 31st March 2024 (continued)

During the year, KCA has provided a variety of essential family services and posts through its 'Families Can Achieve' project which has been funded by the City Bridge Trust, John Lyon's Charity, the local Clinical Commissioning Group (CCG) and the London Community Foundation. These have included:

- 3 family workers working with 173 families on a one to one basis to increase their confidence, widen knowledge of their child's condition, providing support with education related issues, applying for benefits, emotional support, sign posting, and representation.
- face to face and virtual parent workshops with 104 individuals including support in learning skills on behaviours that challenge, sleeping, communication, learning disability, emotional wellbeing, increasing peer network, and sharing experiences.
- creative psychotherapy and counselling with 20 children and young adults and 18 parents accessing face to face and virtual sessions during the year, supporting their well-being and mental health, building stronger relationships and understanding their disability.
- completing 1,371 appointments providing support with education issues such as applying for EHCP's, researching appropriate school placements, supporting families in school meetings, and supporting schools to develop Autism or learning adaptations for the pupil.

In addition to the funding from the City Bridge Trust, John Lyon's Charity and the local CCG, KCA also received a number of grants from the Young Harrow Foundation to support and enhance holiday scheme activities.

During the year, KCA also received £10,984 of donations (see note 1) from a variety of individuals, organisations and companies. This support is greatly appreciated and enhances all of the services provided.

A special thanks goes to a range of organisations, companies and individuals who have provided support to KCA over the past year. These include:

- Alex Harris
- Barings
- Charter House Accountants
- City Bridge Foundation
- DVS Foundation
- Equans
- Fortitude Lodge
- Frustrated Communities
- GMB Union and Shailesh Gaglani
- Hilda Shah
- John Lyons Charity
- L&Q Group
- Masonic Charitable Foundation
- NKD
- North Harrow Lodge
- Shoshannah Bernbaum
- Tesco Harrow
- The Young Harrow Foundation
- Wates
- Wenzels

... and all our volunteers and supporters who helped at our Family Fun Day.

### Financial Review

The annual accounts showed an overall operating surplus of £7,665 compared with an overall operating surplus of £17,580 in 2022/23.

Across the organisation there has been a £53,045 (9%) increase in income to £668,225 in 2023/24. This is as a result of changes in the level of service provision in all activity areas including a £56,134 (23%) increase in Holiday Schemes and After School Clubs, a £21,010 (12%) increase in Outreach Services and a £26,160 (15%) decrease in Other Services.

These changes reflect the increase in staffing levels supported by a new fee structure agreed with Harrow Council to enable the payment of the London Living Wage for all staff. This in turn enabled the higher level of holiday scheme and after school activity levels.

Expenditure has increased and decreased in line with changes to service delivery.

### Reserves

The organisation holds 3 types of reserves: unrestricted general (£119,723), designated (-£17,318) and restricted (£2,351). The total reserves currently held by KCA are £104,756.

Unrestricted general reserves are held to meet day to day operating costs and the risks associated with fluctuations in income, particularly through the loss of contractual arrangements. Currently our unrestricted general reserves are £119,723. It is the aim of the Trustees to work towards increasing this fund to at least 3 months of running costs which currently equates to approximately £165K.

### TRUSTEES' REPORT (incorporating the Strategic Report)

for the year ended 31st March 2024 (continued)

Designated reserves are comprised of fixed assets and the Property Loan Fund. This fund is in deficit as it includes the value of the outstanding loan taken out to fund the refurbishment of Cedars Hall and the rent accruals made during the rent free period of the associated lease.

The designated fixed assets reserves are held to meet the future needs of our services. Currently our designated fixed assets reserves are £510,491. The property fund represents the net book value of the building improvements carried out on the leasehold building owned by the charity and the other fixed assets funds represents the net book value of motor vehicles, fixtures and fittings and computers owned by KCA.

At 31st March 2024 £2,351 of restricted funds were held. Whilst the Trustees do not have a target for increasing the level of restricted funds, it is the aim of KCA to secure ongoing additional fundraised income (both restricted and unrestricted) to support the charity's activities and to spend these funds in a timely manner.

KCA's reserves policy is informed by its:

- forecasts for levels of income in future years, taking into account the reliability of each source of income and the prospects for
- forecasts for expenditure in future years on the basis of planned activity
- analysis of any future need, opportunities, contingencies or risks, the effect of which are not likely to be able to be met out of income assessment, on best evidence reasonably available, of the likelihood of each of those needs arising and the potential consequences for the charity of not being able to meet them

The level of reserves is monitored and reviewed by the Trustees. The Trustees are satisfied that KCA is a going concern. Details of the assessment made by the Trustees in reaching this conclusion are set out in note 1 to the financial statements.

#### Plans for the Future

The charity's main objectives for the coming year are to:

- increase the level of outreach support provided
- increase the number of sessional workers available
- increase the level of unrestricted general funds
- complete the merger with LDN London Ltd

#### Risk Management

The Trustees are responsible for KCA's risk management mitigation systems and reviewing procedures. The material financial and non-financial risks KCA is exposed to have been identified and an action plan created to ensure any such risks are mitigated where possible.

These risk areas correlate to the key areas of our strategic plan and the action plan forms our business plan objectives. The action plan is developed following a review of risks by the senior management team. It is then reviewed by the Board ensuring that Trustees are fully up to date with how we are mitigating the key risks to the organisation and whether the risk position is improving or worsening.

Current significant risk areas include, changes in contractual and funding arrangements, the recruitment, retention and training of staff, the quality and skills of our management team, maintaining a high level of quality services, the expansion of our existing services and the need to increase our levels of unrestricted general reserves and grant and fundraised income.

LDN London became the sole company law member of KCA in April 2016 which is helping to mitigate some of the risks we currently face. We believe that this formal partnership with the planned merger in 2024/25, will continue to stabilise our position by becoming a larger, stronger organisation, making effective use of pooled resources, strengthening infrastructure and becoming more efficient and competitive in the services we deliver.

#### Approach to Fundraising

KCA does not use professional fundraisers or commercial participators to carry out fundraising activities. We do not actively fundraise through members of the public, however we do accept donations. We have a fundraising charter in which we commit to high standards of fundraising to raise funds. All who are kind enough to support us can be reassured that we do not use intrusive fundraising practices and we value every penny provided to us to fulfil our ambitions for children with learning disabilities and their families. No complaints have been received in respect of fundraising.

**TRUSTEES' REPORT (incorporating the Strategic Report)**

for the year ended 31st March 2024 (continued)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also Directors for the purposes of Company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 result for that year.

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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group 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.

So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all reasonable 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.

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

In approving the Trustees' Report, the Trustees are approving the Strategic Report included here in their capacity as company directors.

By Order of the Board



Gabby Machell  
Secretary of the Board

12th September 2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KIDS CAN ACHIEVE LIMITED**

**Opinion**

We have audited the financial statements of Kids Can Achieve Limited ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 affairs as at 31 March 2024 and of its income and expenditure, for the year 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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

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 our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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 trustees' responsibilities statement set out on page 5, 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.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KIDS CAN ACHIEVE LIMITED**

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.

**Auditor's 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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Ofsted framework and standards, General Data Protection Regulation (GDPR), health and safety and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and Ofsted, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**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 auditor's 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



Julia Poulter  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London  
14 October 2024

## KIDS CAN ACHIEVE LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31<sup>st</sup> March 2024

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£	£
<b>INCOME</b>						
Income from donations and legacies:						
Donations and Legacies	1	10,984	-	-	10,984	5,562
Fundraising Events		2,138	-	-	2,138	1,514
Income from charitable activities:						
After School and Holiday Schemes		286,154	-	17,847	304,001	247,867
Outreach		198,121	-	-	198,121	177,111
Other Services		-	-	148,996	148,996	175,156
Income from other trading activities		3,985	-	-	3,985	7,970
Other income		-	-	-	-	-
<b>Total income</b>		<b>501,382</b>	<b>-</b>	<b>166,843</b>	<b>668,225</b>	<b>615,180</b>
<b>EXPENDITURE</b>						
Expenditure on raising funds:						
Income Generation and Fundraising Costs *	2	16,044	-	-	16,044	4,488
Expenditure on charitable activities:						
After School and Holiday Schemes		249,101	18,946	17,847	285,894	245,234
Outreach		162,633	12,347	-	174,980	170,177
Other Services		20,211	9,286	154,145	183,642	177,701
<b>Total expenditure</b>		<b>447,989</b>	<b>40,579</b>	<b>171,992</b>	<b>660,560</b>	<b>597,600</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>53,393</b>	<b>(40,579)</b>	<b>(5,149)</b>	<b>7,665</b>	<b>17,580</b>
Transfers between funds		(29,678)	29,678	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>23,715</b>	<b>(10,901)</b>	<b>(5,149)</b>	<b>7,665</b>	<b>17,580</b>
Fund balances brought forward at 1 April		96,008	(6,417)	7,500	97,091	79,511
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH</b>	9	<b>119,723</b>	<b>(17,318)</b>	<b>2,351</b>	<b>104,756</b>	<b>97,091</b>

All operations are continuing during the year.

The notes on pages 11 to 19 form part of these financial statements.

\* Income Generation and Fundraising Costs relate to expenditure associated with securing income across the whole organisation.

## KIDS CAN ACHIEVE LIMITED

### BALANCE SHEET

as at 31<sup>st</sup> March 2024

	<i>Note</i>	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	<u>510,491</u>	<u>547,970</u>
<b>CURRENT ASSETS</b>			
Debtors	6	113,081	73,177
Cash at bank and in hand		<u>72,536</u>	<u>91,105</u>
		<b>185,617</b>	<b>164,282</b>
<b>CREDITORS</b>			
Amounts due within one year	7	<u>(387,573)</u>	<u>(381,755)</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>			
		<u>(201,956)</u>	<u>(217,473)</u>
<b>CREDITORS</b>			
Amounts falling more than one year	8	(203,779)	(233,406)
<b>TOTAL NET ASSETS</b>			
		<u><b>104,756</b></u>	<u><b>97,091</b></u>
<b>FUNDS</b>			
Restricted Funds	9	2,351	7,500
Unrestricted Designated Funds	9	(17,318)	(6,417)
Unrestricted General Funds	9	<u>119,723</u>	<u>96,008</u>
		<u><b>104,756</b></u>	<u><b>97,091</b></u>

The directors have prepared these financial statements in accordance with the provisions of the small companies regime within Part 15 of the Companies Act 2006

The financial statements on pages 8 to 19 were approved and authorised for issue by the Board on 12th September 2024 signed on its behalf by:

Director:  
Margaret Butler

Director:  
Dharmaratnam Raguraj



Registered Company No 4606116

*The notes on pages 11 to 19 form part of these financial statements.*

## KIDS CAN ACHIEVE LIMITED

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### CASH FLOW STATEMENT

for the year ended 31<sup>st</sup> March 2024

	<i>Note</i>	<b>2024</b> £	2023 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net movement in funds		7,665	17,580
Depreciation on tangible fixed assets	5	37,479	37,479
Interest received		-	-
(Increase) / decrease in debtors	6	(39,904)	(16,076)
Increase / (decrease) in creditors	8	5,871	40,753
(Profit) / loss on the disposal of tangible fixed assets	5	-	-
<b>Net cash from operating activities</b>		<b>11,111</b>	<b>79,736</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments to acquire tangible fixed assets		-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		-	-
Payments to repay loan capital		(29,680)	(30,857)
<b>Net cash (used in) / provided by investing activities</b>		<b>(29,680)</b>	<b>(30,857)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		<b>(18,569)</b>	<b>48,879</b>
Cash and cash equivalents at the beginning of the reporting period		91,105	42,226
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>72,536</b>	<b>91,105</b>

*The notes on pages 11 to 19 form part of these financial statements.*

### STATEMENT OF ACCOUNTING POLICIES

for the year ended 31<sup>st</sup> March 2024

#### Basis of Preparation

The financial statements are prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice for Charities (SORP 2019), (Second Edition, effective 1 January 2019), applicable accounting standards (FRS 102) and the requirements of the Companies Act 2006.

#### Going Concern

The Trustees have reviewed the forecasts for the 12 months following the date on which these accounts are approved and the key risks that could impact on this expected financial performance. In doing so, scenarios with a significant impact and associated mitigating actions have been considered. On this basis, the Trustees have a reasonable expectation that there are no material uncertainties regarding the charity's ability to continue as a going concern.

In April 2016, LDN London, a charity recognised in England and Wales (Charity Number: 801081), became sole company law member of KCA. Since then, there has been a significant improvement in the quality of services delivered and a consistently improved financial performance, with an increase in Unrestricted General Funds of £114,986 over the past 9 year period.

KCA has a clear strategic plan and associated risk appraisal which gives the Trustees the confidence that the underlying financial position will continue to improve over the coming years. This includes actions to support the financial performance of KCA. The key plans for the future highlighted on page 4 support this and the budgets and cashflow forecasts indicate that the charity is expected to achieve a break even position and an increase in Unrestricted General Funds in 2024/25 and 2025/26.

#### Critical Accounting Judgements and Estimates

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

The charity recognises accruals in accordance with the accounting policy for creditors and provisions. Where invoices or contracts are not received, the value of the liability is estimated based on the best information available to the charity at the time.

In the view of Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### Income

All income is recognised once the charity has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Income is deferred when the charity has to fulfil conditions before becoming entitled or when the donor or contracting party has specified the income be expended in a future period. Grants from other agencies amounting to a contract for services are included as income as the charity earns the right to the consideration by delivery of those services.

Government grants are recognised on the performance model, when the charity has complied with any conditions attaching to the grant and the grant will be received.

#### Donations and Grants

Grants are included in the financial statements on an accruals basis. Donations are included at the time of receipt. Tax recoverable in respect of donations received under covenant or Gift Aid arrangements is included at the time of receipt from HMRC. Monies are only deferred where there is not yet entitlement to funds relating to specific activities.

#### Expenditure

All expenditure is accounted for on an accruals basis. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Indirect support costs are apportioned to expense headings, as set out in Note 2. All other expenses, including costs of generating funds and charitable activities, are allocated to expense headings on a direct cost basis. Governance costs relate to the statutory costs of governing the charity.

## KIDS CAN ACHIEVE LIMITED

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### STATEMENT OF ACCOUNTING POLICIES

for the year ended 31<sup>st</sup> March 2024

#### Tangible Fixed Assets

Items costing over £1,000 are capitalised as fixed assets or else they are written off as expenditure during the year. Depreciation is provided on all tangible fixed assets, except freehold land, at rates calculated to write off each asset evenly over its expected useful life, as follows:

Freeholds Building	30 - 50 years
Building Improvements	10 years
Fixtures and Fittings	7 years
Motor Vehicles	7 years
Computer Equipment	5 years

Leasehold improvements are capitalised and depreciated over the lower of the life of the lease or of the useful economic life of the assets. All moveable furniture and fittings are written off as purchased. Assets donated to KCA or grants supported are included in tangible fixed assets and the corresponding amount is credited to the Statement of Financial Activities.

#### Cash at Bank and in Hand

Cash at bank and cash 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.

#### Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

#### Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### Funds

KCA maintains three types of fund:

Restricted - Where the purposes for which the funds may be used have been restricted by donors.

Unrestricted Designated - Where the funds are unrestricted, but the Trustees have designated them for a specific purpose.

Unrestricted General - Where the fund is not restricted as to use.

#### Pensions

Pension costs are charged to the Statements of Financial Activities as payable.

#### Holiday Pay

Annual leave and other short term employee benefits earned but not utilised in the year are accrued at year end.

#### Lease Assets

Annual rentals on 'operating leases' are charged to the Statements of Financial Activities on a straight line basis over lease term.

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

	2024 Total £	2023 Total £
<b>1. DONATIONS AND LEGACIES</b>		
Barings	625	-
Co-op Local	-	150
DVS Foundation	101	-
Fortitude Lodge	1,250	-
Masonic Charitable Foundation	1,250	-
NKD	5,000	-
North Harrow Lodge	750	-
Quad Consulting	-	850
Sacred Heart Language College	-	470
Shoshannah Bernbaum	625	-
St John Fisher Catholic Primary School	-	386
Waitrose	-	1,000
Wates Family	-	500
Yoga Collective	-	475
Other	1,383	1,731
<b>Total Donations and Legacies</b>	<b>10,984</b>	<b>5,562</b>

	Staff Costs £	Depreciation £	Other £	2024 Total £	2023 Total £
<b>2. EXPENDITURE ON</b>					
<b>(a) Analysis of support costs</b>					
<i>Raising funds</i>					
- Income Generation and Fundraising Costs	16,044	-	-	16,044	4,488
<i>Charitable activities</i>					
- After School and Holiday Schemes	208,671	17,499	59,724	285,894	245,234
- Outreach	134,697	11,404	28,879	174,980	170,177
- Other Services	82,215	8,576	92,851	183,642	177,701
<b>Total expenditure</b>	<b>441,627</b>	<b>37,479</b>	<b>181,454</b>	<b>660,560</b>	<b>597,600</b>

	Direct Cost £	Indirect Cost £	2024 Total £	2023 Total £
<i>Raising funds</i>				
- Income Generation and Fundraising Costs	-	16,044	16,044	4,488
<i>Charitable activities</i>				
- After School and Holiday Schemes	225,710	60,184	285,894	245,234
- Outreach	135,757	39,223	174,980	170,177
- Other Services	96,101	87,541	183,642	177,701
<b>Total expenditure</b>	<b>457,568</b>	<b>202,992</b>	<b>660,560</b>	<b>597,600</b>

For full 2023 comparatives see note 18

	2024 Total £	2023 Total £
<b>(b) Analysis of indirect costs</b>		
Staff Costs & Management Charges	23,406	9,151
Non-Staff Costs	172,026	153,698
Legal & Other Fees	7,560	7,770
<b>Total</b>	<b>202,992</b>	<b>170,619</b>

#### (c) Basis of indirect costs allocation

Activities	Basis of Allocation
Staff Costs & Management Charges	25% Fundraising, rest apportioned as direct cost based on level of income from charitable activities
Non-Staff Costs	Apportioned based on level of income from charitable activities
Legal Fees & Other Fees	Apportioned based on level of income from charitable activities

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

#### (d) Governance costs

Total governance costs for the year ended 31 March 2024 were £20,976 (2023: £12,258).

	2024	2023
	Total	Total
	£	£
<b>3. STAFF COSTS COMPRISE</b>		
Wages and Salaries	372,972	342,921
National Insurance	18,645	21,311
Pension & Life Assurance Costs	4,929	4,348
Redundancy & Termination Payments	-	-
Agency Staff Costs	45,081	35,249
Total Staff Costs	<u>441,627</u>	<u>403,829</u>

	2024	2023
	Nos.	Nos.
<b>The average weekly number of full time equivalent employees was:</b>		
Direct Support Staff	13	13
Management and Administration	3	3
Total	<u>16</u>	<u>16</u>

	2024	2023
<b>The average number of employees was:</b>	<u>33</u>	<u>31</u>

No employee received emoluments of more than £60,000 (2023: nil).

The aggregate remuneration paid to cost of key management personnel in the year ended 2024 was £64,176 (2023: £46,694)

#### 4. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging:

	2024	2023
	Total	Total
	£	£
Depreciation of tangible fixed assets	37,479	37,479
Auditors remuneration (excluding VAT)	6,300	6,300
Operating lease rentals		
- Land and Buildings	21,000	-
- Plant and Machinery	1,785	1,785

#### 5. TANGIBLE FIXED ASSETS

	Leasehold Buildings	Motor Vehicles	Other Fixed Assets	Total
	£	£	£	£
<b>COST</b>				
At 1 April 2023	835,418	14,000	136,499	985,917
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<u>835,418</u>	<u>14,000</u>	<u>136,499</u>	<u>985,917</u>
<b>PROVISION FOR DEPRECIATION</b>				
At 1 April 2023	334,167	14,000	89,780	437,947
Charge for the year	27,847	-	9,632	37,479
Depreciation on Disposal	-	-	-	-
<b>At 31 March 2024</b>	<u>362,014</u>	<u>14,000</u>	<u>99,412</u>	<u>475,426</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>501,251</u>	<u>-</u>	<u>46,719</u>	<u>547,970</u>
<b>At 31 March 2024</b>	<u>473,404</u>	<u>-</u>	<u>37,087</u>	<u>510,491</u>

#### 6. DEBTORS

	2024	2023
	£	£
Fees and grants receivable	105,905	66,687
Prepayments and accrued income	7,176	6,490
	<u>113,081</u>	<u>73,177</u>

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

7. CREDITORS - Amounts falling due within one year:	2024	2023
	£	£
Loans	31,730	31,783
Trade creditors	23,744	19,605
Tax and Social Security	-	5,901
Accruals and deferred income*	332,099	324,466
	<u>387,573</u>	<u>381,755</u>

\*Accruals and deferred income includes a balance of £24,750 (2023: £19,280) that relates to deferred income. The movements on this balance can be reconciled as follows:

	£
Opening Balance 01/04/23	19,280
less Income Recognition	(19,280)
add Deferred Income	24,750
Closing Balance 31/03/24	<u>24,750</u>

8. CREDITORS - Amounts falling due after more than one year:	2024	2023
	£	£
Loans	203,779	233,406
<b>Analysis of Loans</b>		
Amount repayable within 5 years	86,950	103,827
Amount repayable after 5 years	148,559	161,362
	<u>235,509</u>	<u>265,189</u>
included in current liabilities	(31,730)	(31,783)
	<u>203,779</u>	<u>233,406</u>

#### Loan maturity analysis

In more than one year but not more than two years	12,152	30,782
In more than two year but not more than five years	43,068	41,262
In more than five years	148,559	161,362
	<u>203,779</u>	<u>233,406</u>

At 31st March 2024 loans totalling £235,509 have been secured by fixed and floating charges over Cedars Hall leasehold property.

Interest on the loans will be charged at 3% over the Bank of England Base Rate per annum.

### 9. ANALYSIS OF MOVEMENT OF RESERVES

	1-Apr 2023 £	Income £	Expenditure £	Transfers Between Funds / Revaluation £	Net Movement £	31-Mar 2024 £
<b>Unrestricted General Funds</b>	<u>96,008</u>	<u>501,382</u>	<u>(447,989)</u>	<u>(29,678)</u>	<u>23,715</u>	<u>119,723</u>
<b>Unrestricted Designated Funds</b>						
Property Fund	501,251	-	(27,847)	-	(27,847)	473,404
Property Loan Fund	(265,189)	-	-	29,680	29,680	(235,509)
Rent Accrual Fund	(289,200)	-	(3,100)	-	(3,100)	(292,300)
Other Fixed Assets Fund	46,721	-	(9,632)	(2)	(9,634)	37,087
	<u>(6,417)</u>	<u>-</u>	<u>(40,579)</u>	<u>29,678</u>	<u>(10,901)</u>	<u>(17,318)</u>
<b>Restricted Funds</b>						
CCG Fund	-	46,795	(46,795)	-	-	-
City Bridge Trust Fund	-	63,600	(63,600)	-	-	-
John Lyon's Fund	-	26,250	(26,250)	-	-	-
Other Grants Fund	7,500	30,198	(35,347)	-	(5,149)	2,351
	<u>7,500</u>	<u>166,843</u>	<u>(171,992)</u>	<u>-</u>	<u>(5,149)</u>	<u>2,351</u>
<b>Total Funds</b>	<u>97,091</u>	<u>668,225</u>	<u>(660,560)</u>	<u>-</u>	<u>7,665</u>	<u>104,756</u>

For full 2023 comparatives see note 19

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

#### 9. ANALYSIS OF MOVEMENT OF RESERVES - continued

##### Designated Funds

The Property Fund represents the net book value of the refurbishment works relating to Cedars Hall, held in designated funds. This fund will be expended at the end of the depreciation period.

The Property Loan Fund represents the value of the outstanding loan taken out to fund the refurbishment of Cedars Hall. This fund will be expended at the end of the loan period.

The Rent Accrual Fund represents the value of the rent accruals made during the rent free period of the lease.

The Other Fixed Assets Fund represents the net book value of IT equipment, vehicles and fixtures and fittings owned by KCA. This fund will be expended at the end of the depreciation periods.

##### Restricted Funds

The CCG Fund represents the grant provided by the Clinical Commissioning Group. This fund has been fully expended.

The City Bridge Trust Fund represents the grant provided by the City Bridge Trust. This fund has been fully expended.

The John Lyon's Fund represents the grant provided by John Lyon's Charity. This fund has been fully expended.

The Other Grants Fund represent a number of donations that were received where the grant making body specified what the funds should be spent on. It is expected that this fund (£2,351) will be used over the next year but it is expected that new funds will be raised during 2024/25.

##### Transfers Between Funds / Revaluation

Transfers and revaluations in the Unrestricted Designated Funds relate to capital expenditure and the capital repaid on the loans taken out to fund the refurbishment of Cedars Hall.

#### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Funds at 31 March 2024 are represented by:</b>					
Tangible fixed assets	-	510,491	-	<b>510,491</b>	547,970
Other net liabilities	119,723	(527,809)	2,351	<b>(405,735)</b>	(450,879)
<b>Total Net Assets 2024</b>	<b>119,723</b>	<b>(17,318)</b>	<b>2,351</b>	<b>104,756</b>	<b>97,091</b>
Tangible fixed assets 2023	-	547,970	-		547,970
<u>Other net liabilities 2023</u>	<u>96,008</u>	<u>(554,387)</u>	<u>7,500</u>		<u>(450,879)</u>
Total Net Assets 2023	96,008	(6,417)	7,500		97,091

#### 11. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12. PENSIONS

KCA has a defined contribution pension schemes administered by The Pension Trust and is open to new members in which 3% matched contributions are made, as long as they are permanent employees of the charity.

At the year end £1,162 of contributions were outstanding (2023 :£1,273).

#### 13. TRUSTEES' INTERESTS

No trustee has received any remuneration or reimbursed expenditure for the year ended 2024 (2023 : Nil).

## KIDS CAN ACHIEVE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

#### 14. KIDS CAN ACHIEVE MEMBERSHIP

KCA is incorporated as a company limited by a guarantee and does not have share capital.

The members' liability is limited; each member of KCA agrees to contribute up to £10 to the assets of the charity in the event of it being wound up. At 31st March 2024 there was 1 member (2023: 1 member).

In April 2016, LDN London, a charity recognised in England and Wales (Charity Number: 801081), became sole company law member of KCA.

#### 15. OPERATING LEASE COMMITMENTS

Total amounts payable in respect of operating leases for KCA are as follows:

	less than 1 year £	1 to 5 years £	over 5 years £	31-Mar 2024 £	31-Mar 2023 £
Land and Buildings	30,000	168,000	504,000	<b>702,000</b>	723,000
Plant and Machinery	<u>2,052</u>	<u>4,445</u>	<u>-</u>	<b><u>6,497</u></b>	<u>8,549</u>

#### 16. RELATED PARTIES

No management fee was charged by LDN London to KCA during the year (2023: Nil). There were no other related party transactions during the year (2023: Nil).

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

#### 17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT (2023)

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2024
	£	£	£	£	£
<b>INCOME</b>					
Income from donations and legacies:					
Donations and Legacies	5,562	-	-	<b>5,562</b>	10,984
Fundraising Events	1,514	-	-	<b>1,514</b>	2,138
Income from charitable activities:					
After School and Holiday Schemes	218,546	-	29,321	<b>247,867</b>	304,001
Outreach	177,111	-	-	<b>177,111</b>	198,121
Other Services	22,761	-	152,395	<b>175,156</b>	148,996
Bank Interest	-	-	-	-	-
Income from other trading activities	7,970	-	-	<b>7,970</b>	3,985
Other income	-	-	-	-	-
<b>Total income (2023)</b>	<b>433,464</b>	<b>-</b>	<b>181,716</b>	<b>615,180</b>	<b>668,225</b>
<i>Total income (2024)</i>	<i>501,382</i>	<i>-</i>	<i>166,843</i>	<i>668,225</i>	
<b>EXPENDITURE</b>					
Expenditure on raising funds:					
Income Generation and Fundraising Costs *	4,488	-	-	<b>4,488</b>	16,044
Expenditure on charitable activities:					
After School and Holiday Schemes	186,997	28,916	29,321	<b>245,234</b>	285,894
Outreach	149,515	20,662	-	<b>170,177</b>	174,980
Other Services	12,372	20,434	144,895	<b>177,701</b>	183,642
<b>Total expenditure (2023)</b>	<b>353,372</b>	<b>70,012</b>	<b>174,216</b>	<b>597,600</b>	<b>660,560</b>
<i>Total expenditure (2024)</i>	<i>447,989</i>	<i>40,579</i>	<i>171,992</i>	<i>660,560</i>	
<b>NET INCOME / (EXPENDITURE)</b>	<b>80,092</b>	<b>(70,012)</b>	<b>7,500</b>	<b>17,580</b>	<b>7,665</b>
Transfers between funds	(30,858)	30,858	-	-	-
<b>NET MOVEMENT IN FUNDS (2023)</b>	<b>49,234</b>	<b>(39,154)</b>	<b>7,500</b>	<b>17,580</b>	<b>7,665</b>
<i>Net Movement in Funds (2024)</i>	<i>23,715</i>	<i>(10,901)</i>	<i>(5,149)</i>	<i>7,665</i>	

## KIDS CAN ACHIEVE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> March 2024

#### 18. COMPARATIVE ANALYSIS OF SUPPORT COSTS (2023)

	Staff Costs £	Depreciation £	Other £	2023 Total £	2024 Total £	
<b>EXPENDITURE ON</b>						
<b>Analysis of support costs</b>						
<i>Raising funds</i>						
- Income Generation and Fundraising Costs	4,488	-	-	<b>4,488</b>	16,044	
<i>Charitable activities</i>						
- After School and Holiday Schemes	188,314	15,480	41,440	<b>245,234</b>	285,894	
- Outreach	136,442	11,061	22,674	<b>170,177</b>	174,980	
- Other Services	74,584	10,938	92,179	<b>177,701</b>	183,642	
Total expenditure (2023)	4	403,828	37,479	156,293	<b>597,600</b>	660,560
<i>Total expenditure (2024)</i>		441,627	37,479	181,454	<b>660,560</b>	

	Direct Cost £	Indirect Cost £	2023 Total £	2024 Total £
<i>Raising funds</i>				
- Income Generation and Fundraising Costs	-	4,488	<b>4,488</b>	16,044
<i>Charitable activities</i>				
- After School and Holiday Schemes	198,809	46,425	<b>245,234</b>	285,894
- Outreach	137,004	33,173	<b>170,177</b>	174,980
- Other Services	91,168	86,533	<b>177,701</b>	183,642
Total expenditure 2023	426,981	170,619	<b>597,600</b>	660,560
<i>Total expenditure (2024)</i>	457,568	202,992	<b>660,560</b>	

#### 19. COMPARATIVE ANALYSIS OF MOVEMENT OF RESERVES (2023)

	1-Apr 2022 £	Income £	Expenditure £	Transfers Between Funds / Revaluation £	Net Movement £	31-Mar 2023 £	31-Mar 2024 £
<b>Unrestricted General Funds</b>	46,774	433,464	(353,372)	(30,858)	49,234	<b>96,008</b>	119,723
<b>Unrestricted Designated Funds</b>							
Property Fund	529,098	-	(27,847)	-	(27,847)	<b>501,251</b>	473,404
Property Loan Fund	(296,047)	-	-	30,858	30,858	<b>(265,189)</b>	(235,509)
Rent Accrual Fund	(256,667)	-	(32,533)	-	(32,533)	<b>(289,200)</b>	(292,300)
Other Fixed Assets Fund	56,353	-	(9,632)	-	(9,632)	<b>46,721</b>	37,087
	32,737	-	(70,012)	30,858	(39,154)	<b>(6,417)</b>	(17,318)
<b>Restricted Funds</b>							
Big Lottery Fund	-	-	-	-	-	-	-
CCG Fund	-	46,795	(46,795)	-	-	-	-
City Bridge Trust Fund	-	62,100	(62,100)	-	-	-	-
John Lyons Fund	-	29,000	(29,000)	-	-	-	-
Other Grants Fund	-	43,821	(36,321)	-	7,500	<b>7,500</b>	2,351
	-	181,716	(174,216)	-	7,500	<b>7,500</b>	2,351
<b>Total Funds 2023</b>	79,511	615,180	(597,600)	-	17,580	<b>97,091</b>	104,756
<i>Total Funds 2024</i>	97,091	668,225	(660,560)	-	7,665	104,756	