


Kids Kabin

Annual Report 2023-2024

Unaudited Trustees' Report & Financial
Statements for the year ended 30 June 2024

KIDS KABIN

(a company limited by guarantee)

Charity Number: 1082896

Company Number: 04000826

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A year of creativity, community action and youth leadership

Young people, their creativity and their communities are the heart of Kids Kabin. More young people have taken part in more workshops than ever before – 1567 different people in over 1000 sessions over the last year.

Young people talk about their personal growth and learning – from practical skills and problem solving, to creative confidence and people skills. These conversations are full of potential and aspiration, reflecting the underlying principles of fun, investigation and creative thinking. Youth leadership is a priority with young people taking part in social action projects and a bespoke youth leadership programme in summer 2024.

Low-income neighbourhoods in Newcastle and Middlesbrough remain the priority. New collaborations are underway in new locations in the north east. Working with community centres and volunteers in East Durham, we are looking at ways of developing youth work and increasing local capacity in areas of high need and low provision.

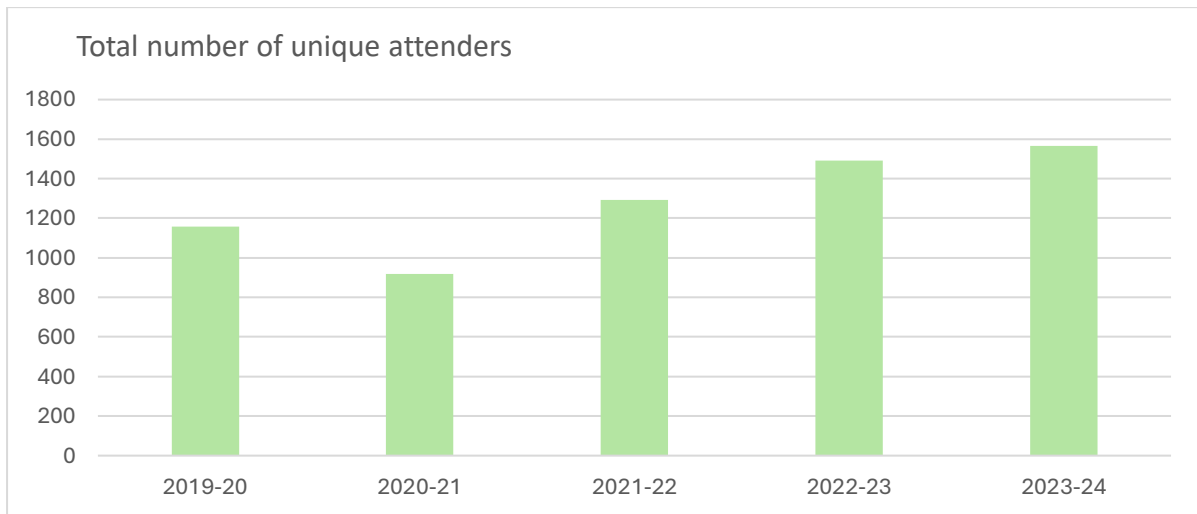
Aidan Hughes, Chair of Kids Kabin Board, explains the importance of partners, funders, trustees, volunteers and staff in the effective operation of the charity:

" Kids Kabin has a track record of making significant contributions to the communities it serves. This has only been possible by utilising the exceptional talent and commitment of all its staff members, volunteers and trustees. Working with our partners, we try to improve a range of outcomes for our participant members and measure our performance against targeted objectives. We are also committed to fostering ever closer relationships with the families in our communities and extend our offerings to new communities over the coming years. New initiatives such as our youth leadership plan and community engagement programme will increasingly be part of our delivery in all our locations. We would also like to thank all of the generous funders and benefactors who have provided the financial resources for Kids Kabin to flourish over the past 30 years."



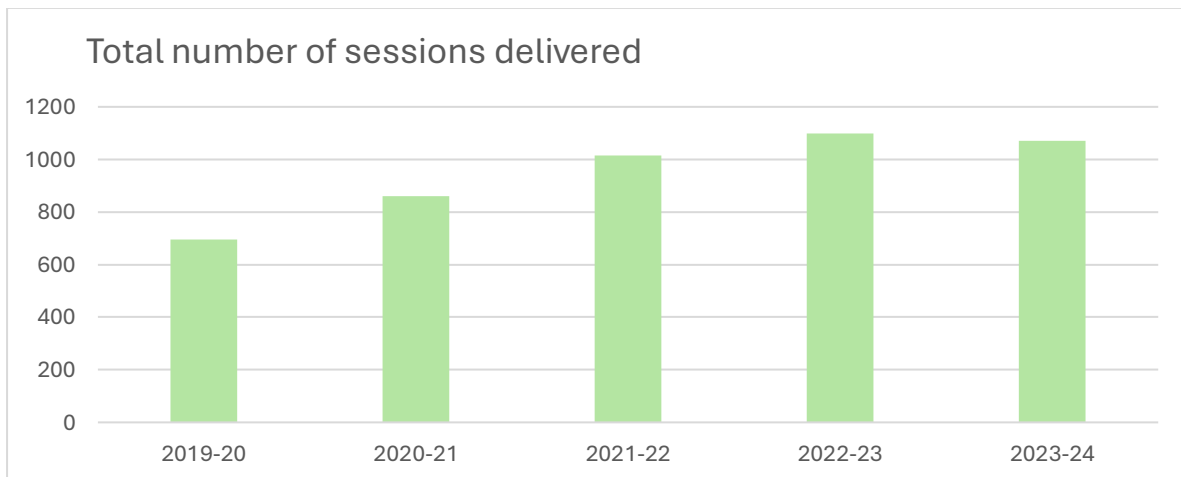
A record-breaking year

5-year trends in numbers of young people benefitting from Kids Kabin engagement continue to show an increase. 2023-2024 sees an all-time high in numbers of young people participating. The number of unique attenders now stands at 1567 for 2023-2024, up from 1493 for 2022-2023. This is the result of a steady increase in participation in both Newcastle and Middlesbrough, new school workshops in Middlesbrough and the start of new pilot work in east Durham.



80% increase since 2019

The number of sessions delivered has increased by 80% over the last 5 years - between 2019 (596 sessions) and 2024 (1072 sessions). However, the rate of increase is now levelling off, as we reach maximum capacity in Newcastle and Middlesbrough, and focus on impact, quality and youth leadership in these areas.



To measure learning and personal development for individuals and positive changes for partner organisations, regular surveys take place throughout the year. The results of these surveys also inform evaluation and improvement in Kids Kabin’s practice.

What are young people telling us?

- 75% of young people ‘strongly agreed’ that they have learnt new practical and creative skills at Kids Kabin. The remaining 25% of young people ‘agreed’ that they had learnt new skills. This is strong evidence of the accessibility and effectiveness of practical learning at Kids Kabin.
- However, only 32% of young people ‘strongly agreed’ that they had learnt new problem-solving skills. This may not seem surprising, as problem solving is likely to be a higher-level skill to acquire than tool use or technical, practical skills. The Kids Kabin team are increasingly prioritising problem solving as a learning objective, considering its value in developing a growth mindset and promoting personal well-being.

“We made a cake and read the recipe wrong, so it was like a volcano cos we put too much baking powder in. We did it again and got it right. Everyone said it was nice.” – Tilly, aged 9

- Young people also gave their thoughts on why they value Kids Kabin, leading to this word cloud:



What are our partners and stakeholders saying?

- 14 stakeholders have given Kids Kabin feedback on our collaborations over the year.
- 100% of partner organisations say that collaboration with Kids Kabin has benefitted their users – with 85% ‘strongly agreeing’ and 15% ‘agreeing’.
- 75% of partner organisations say that collaboration with Kids Kabin has had a strong positive impact on their organisation.
- Partner organisations include - in Newcastle, Foundation Futures, Recyke Y Bike, Monkchester Community Centre, West Walker, Tyneview, Central Walker, Walkergate and Battle Hill Primary Schools, Walker Riverside Academy, Newcastle City Council. In Middlesbrough, Pallister Park Community Association, North Ormesby Hub, The Junction, Middlesbrough Council.



The People

Investing in young people, volunteers and trainees

The plan

- > To increase the number of young people benefitting from workshops.
- > To establish the Newcastle Programme Lead role.
- > To develop the Newcastle apprenticeship programme and maintain international volunteers in Newcastle and Middlesbrough.
- > To increase our volunteer capacity, improve progression pathways for youth leaders and increase placement opportunities with local universities, colleges and schools.

Results

- Over 1500 young people have taken the opportunity to join Kids Kabin workshops during the year, ranging in age from 5 to 16 years – all using their imaginations and practical skills to make many thousands of unique and mazing creations. The Newcastle Programme Lead role is established.
- 2 apprentices and 8 full time Assumption International volunteers have worked with Kids Kabin over the year, with a strong focus on developing leadership, communication and organisational skills.

“I have learned to communicate with parents to create plans to best support young people who are experiencing challenges, which often comes across in difficult behaviour. This is an area of community leadership I never knew about, but which is so important and makes a real difference.” – Assumption Volunteer

- 24 young people have progressed into leadership roles, taking on skill sharing and social action projects - including teaching bike mechanics at primary schools and maintaining a neighbourhood garden in Byker. 6 young people successfully completed our first youth leadership programme in June and July 2024.
- 6 students have completed placements – from York, Sunderland and Northumbria Universities and from Walker Riverside Academy, Edinburgh Academy and Whitley Bay High School. A 15 year old work experience student explains:

“I feel much more confident talking to young people now as it was a large part of my volunteering. Before I was very shy towards younger kids but the volunteering pushed me out of my comfort zone.”

People Story

Youth Leaders in action



“There were 6 of us on the Youth Leadership Programme, 3 from Cowgate and 3 from Byker. We had 2 training sessions then we went ahead and ran workshops at the Walker Outdoor Week. We ran the pottery wheel, pizza making, the smoothie bike, and lots of face painting and arts and crafts.” – Youth Leader, Byker.

The programme is designed by young people and the Kids Kabin team, after young people tell us how they want to help other young people and take on more responsibility. The programme has a focus on developing leadership, communication and organisational skills. After completing the programme, the young leaders talk about their experience:
“I learned patience, I’ve never had patience in my life. I learned how to communicate better with people.” – Mika, Youth Leader.

The programme wasn’t without its challenges, as Mika explains: *“This one parent got really impatient and rude in the queue for the smoothie bike. I wanted to just stop and walk away or shout at her! But I talked to the staff, had a break, and everything calmed down.”*

“They are a great group and have so many individual strengths including optimism, responding well to difficult situations, and showing mindfulness and initiative – we’ve been so impressed!” - Jude Billate, Kids Kabin volunteer, who led the programme

The Places

Long term commitment to communities and young people

The plan

- > To continue to engage with, invest in and empower 10 low-income neighbourhoods in Newcastle and Middlesbrough.
- > To research local need and demand and respond by creating opportunities in new neighbourhoods.
- > To work with community partnerships, local authorities and funders to research areas of high need and low opportunities for young people. To develop local collaborations to respond to these needs.

Results

“My kids love it, it gets them out of the house, doing something positive. They’re struggling at school at the minute. Kids Kabin helped us organise trips over the summer, and we had a great time as a family.” – Parent, Byker, Newcastle.

- Neighbourhoods in Newcastle (Walker, Byker, Pottery Bank, Cowgate, Daisy Hill) and Middlesbrough (Grove Hill, Easterside, North Ormesby, Saltersgill, Breckon Hill) remain our focus. Delivery is from 10 community buildings, and 20 street locations.
- In response to demand, delivery is now underway in 2 new locations - North Ormesby in Middlesbrough and Orpington Avenue in Newcastle.
“North Ormesby is an area of high need in East Middlesbrough. Having two full time Assumption volunteers in Middlesbrough has given us the capacity to start delivering workshops in the area.” – Sue McBride, Middlesbrough Programme Lead.
- Work is in progress with Thirteen Housing and Middlesbrough Council to find a new larger premises for the Kids Kabin base in Grove Hill, recognised as an area of very high need in Middlesbrough.
- Research of need in other parts of the north east has led Kids Kabin to ex-mining villages in East Durham. Pilot projects are underway with community centres in Wheatley Hill and Blackhall Colliery, with a focus on increasing local capacity to deliver creative and practical workshops for young people.

Place Story

Volunteers bring Kids Kabin to North Ormesby



In April 2024, Kids Kabin volunteers Ellaine Alacantha and Cristel Barsaga took on the development of the newest Middlesbrough satellite in North Ormesby. Keen to lead the process from the start, they spoke with parents, young people and partner organisations to find the best location and a programme that responded to what young people said they wanted.

“From day one, the young people in North Ormesby were bursting with creativity and enthusiasm. We’re so glad that we walked into the community centre just as they were looking for provision for the exact age group that Kids Kabin caters to. It was perfect timing!” – Ellaine, Kids Kabin volunteer

Young people showed an interest from week one, with a regular weekly attendance of 15 young people. Excited by the rapid success and popularity of the programme, Ellaine and Cristel applied for funding to the North Ormesby Big Local, successfully securing a grant for materials and equipment for the sessions for the year ahead.

“Community cohesion has improved between young people and families as a result of the sessions as it has brought together residents from various backgrounds.” – Neighbourhood Officer, Middlesbrough Council.

Partnerships

Significantly more than the sum of the parts

The plan

- > To continue consistent engagement with community partnerships in Newcastle and Middlesbrough.
- > To enable these community partnerships to develop collaborative responses to gaps in provision and local needs.
- > To introduce school partnerships and workshops in Middlesbrough, following the successful Newcastle programme.
- > To work with community partnerships elsewhere in the north east to research need and create new delivery.

Results

- Community partnerships in Byker and Walker are responding to local needs. Collaborations include St Michaels youth sessions in Byker, with MINE Youth, bike workshops across the east end with Recyke y’bike and outward bound experiences with ‘Off the Grid’. Partnership with The Junction in Middlesbrough, is brining creative learning opportunities to 13-15 year olds in Breckon Hill – a potential group of Kids Kabin Youth Leaders.
“The team at Kids Kabin are great! With fun at the heart of everything they do, they are always friendly and the young people are always excited to see the team” – Community partner, Middlesbrough
- The Walker Outdoor Week (WOW) continues to grow in scale. In summer 2024, participation doubled, with over 900 young people taking part in the week.
“WOW week offers the local authority the chance to work in true partnership with those organisations who do amazing work in the community of Walker every day. We learn from each other and the buzz created around joint projects is a great way to work.” – Helen Pearson, Newcastle City Council
- School projects are a central element of Newcastle and Middlesbrough programmes, running throughout the year. The story on the next page tells more.
- Collaborative delivery is the basis of two new pilot projects, in Blackhall and Wheatley Hill, in response to research with the East Durham Print Community Partnership.

Partnership Story

Bringing creativity into the curriculum

With over 70 workshops running each year with more than 500 young people taking part, the importance of these sessions to schools and to Kids Kabin is clearly evident. New workshops are now running in 3 schools in Middlesbrough, alongside the well-established programme in Newcastle.

Teachers and young people explain how much they enjoy the workshops and what practical skills they learn, plus additional benefits, including enabling young people to build knowledge and links in their local communities:

“Kids Kabin workshops allow our children to access an area of the curriculum there is no way we can offer in schools - woodwork, cooking, design and more. It shows them what’s on offer in their local area, helping build a stronger sense of community” – Teacher, Central Walker Primary School.

Teachers see the benefits of team working and opportunities for children who might not normally succeed academically at school:

“Children get out of class, move around more and are more hands on, doing different things to usual, working as a team, helping each other and improving their social skills. It has also allowed children who are not 'academic' to shine in other areas” – Teacher, West Walker Primary school



Processes

Building a strong sustainable foundation

The plan

- > To continue to develop skill and practice sharing with new organisations and pilot collaborations to introduce Kids Kabin approaches and workshops into new locations in the north east.
- > To reduce Kids Kabin carbon footprint, investing in low energy technology at our Kids Kabin buildings and promoting low carbon behaviours.
- > To improve our impact measurement framework, based on outcomes and personal development for individual young people, volunteers and partner organisations.
- > To develop new business partnerships each year bringing new skills and learning to Kids Kabin and communities.
- > To review skills across the organisation, from Trustees, to staff and volunteers, and introduce improvements where needed.

Results

- Following the success of skill sharing with other organisations in Newcastle and Middlesbrough, Kids Kabin is trialling new ways of increasing impact elsewhere in the north east. Pilot projects are running in Wheatley Hill and Blackhall in East Durham – see the story on the next page.
- Environmental sustainability is an increasing priority, following the Investing in the Environment Bronze Award, secured in 2023. Lighting, heating and water saving improvements have been introduced to the Walker Centre, along with a strong focus on low carbon behaviours, reducing use and reusing everything possible.
- A cycle of interviews and surveys take place throughout the year, collecting feedback from young people, parents, partner organisations, schools and volunteers. The results of these discussions support the growth and personal development of young people and help focus evaluation and improvement.
- Businesses are providing valuable support and development, providing expertise at no cost. For example, Credera are supporting the development of a data dashboard to help us manage and present complex data. Home Group continue to advise on building and environmental improvements. Northumbrian Water and O3E worked together to build and donate a fleet of bikes to Kids Kabin.
- Skills audits across Kids Kabin are leading to new training opportunities for the team, new induction for volunteers and the recruitment of young trustees and associates.

Processes Story

New ways to make a difference – Blackhall and Wheatley Hill

“The need for Youth work in Blackhall is important. Young people need something to do, somewhere to go - workshops or a youth club. We have local volunteers interested in taking this forward. We just need that little spark and inspiration to help us get this off the ground.” - Manager, Blackhall Community Centre.

Research with funders, local authorities and the East Durham Print Community Partnership has highlighted areas of significant need for positive and targeted youth work but very little or no current activity. Two areas repeatedly mentioned are Blackhall Colliery and Wheatley Hill.

Aligned with Kids Kabin’s objective of exploring new ways of increasing impact, we are collaborating with community centres in both places, co-delivering workshops to share practice, and inspire communities, volunteers and existing staff to create something for young people.

Co-delivery is underway now with volunteers, staff and young people being trained and equipment being sourced. Once established, after approximately 3 months, Kids Kabin will step back, enabling solo delivery by the newly trained local teams. We will check back in regularly to co-design new initiatives and bring ideas and support.

This process will be evaluated against the project objectives, with the potential for new neighbourhood collaborations during 2025.

“Young people in Wheatley Hill are out and about on their bikes when they can be, but they often get stuck when they break. The nearest bike shop is in Durham and lots of families don't have any transport. We've also got a problem of young people on motorbikes causing problems. We want to divert them into positive activities.” - Manager, Greenhills Community Centre.



Future Plans

New locations, youth leadership and empowered communities

Moving forward into 2025, Kids Kabin's aims are:

- > To provide ongoing, high-quality opportunities and creative learning experiences for young people in Newcastle and Middlesbrough.
- > To sustain existing partnerships with businesses, community and youth organisations and schools, and develop new opportunities and programmes.
- > To develop, deliver and evaluate 2 pilot programmes in new areas of high need in the north east.
- > To expand the frequency and scale the youth leadership programmes throughout the year and into Middlesbrough.
- > To increase the involvement of families and neighbourhoods in the planning and co-delivery of community events and street workshops.

More than 1500 young people benefitted from Kids Kabin delivery in the 2023-2024 year. The aim is to increase this to 1750 young people by June 2026. This will be achieved by continuing the programmes in Newcastle and Middlesbrough, further developing school projects in Middlesbrough and pilot projects in new locations.

These developments will coincide with the strengthening of the charity's core functions, governance, management, administration, training and evaluation.



Financial Review

The finances of the charity remain in a stable position. During the financial year the charity obtained funding of £318,620 (2023 - £290,155) with an overall surplus of £18,897 (2023 - £14,402). Reserves at 30 June 2024 were £600,095 (2023 - £581,198) of which £355,984 (2023 - £361,740) related to restricted funds. Unrestricted reserves stand at £177,111 (2023 - £164,458) and designated reserves relating to key organisational costs and a building improvement fund were £67,000 (2023 - £55,000). We keep a close eye on the financial sustainability of Kids Kabin. As the charity and its expenditure grows, we are aware of the increasing requirement to raise funds, to diversify our sources of income and to remain lean and cost effective.

Reserves policy

The board have decided that the charity will aim to keep unrestricted reserves at a level equal to approximately 6 months of annual operating costs and that these reserves should be in a readily realisable form. The policy on reserves considers the risks associated with Kids Kabin's various income streams, as well as variations in expenditure and other unforeseen circumstances. The reserves policy is considered by the Board on a regular basis.

The reserves policy is reviewed by the board for appropriateness on an annual basis with unrestricted free reserves being £177,111 (2023 - £164,458).

Reference and administrative details

Registered Charity Number	1082896
Company Number	04000826
Registered Office	10 Church Walk, Walker, Newcastle upon Tyne, NE6 3DW

Trustees

The trustees who served the charity during the period were as follows;

C Charlwood	
A Hughes	(Chair)
B Fitzgerald	(Treasurer)
A Robson Longstaff	resigned 20 June 2024
J Smee	
R Whittingham	resigned 20 June 2024
K Davidson	
B Doherty	
P Cowie	
L Robinson	
Y Sarnaik	(Company Secretary)
C Cartwright	appointed 20 May 2024
F Filiaci	appointed 8 July 2024.

Key Management Personnel

Will Benson Chief Officer

Our advisors

Independent Examiners:

Jim Dodds 33 The Glebe, Morpeth , NE61 6HW

Bankers:

The Co-operative Bank 84-86 Grey Street, Newcastle upon Tyne, NE1 6BZ

Solicitors

Waugh, Moody and Mulcahy 116 Pilgrim Street, Newcastle upon Tyne, NE1 6SQ

Structure, governance and management

Legal Status

The charitable company is limited by guarantee and therefore has no share capital. In the event of a winding up, every member (who is a trustee) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

Recruitment & Appointment of Trustees

New trustees are appointed by existing trustees. They all receive induction to the roles and responsibilities of a trustee and ongoing training based on their individual needs.

Risk Management

The trustees consider that they have identified the major risks to the charitable company and have established sufficient controls to mitigate these risks. A risk register is reviewed annually by the Board of Directors.

Statement of trustees' responsibilities

The Management Trustees (who are also directors of Kids Kabin for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, 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 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 (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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on18/11/2024..... 2024 and signed on their behalf by;



.....
A Hughes
Chair

Date: 18/11/2024
.....

Independent examiners report to the trustees for the year ended 30 June 2024

I report on the financial statements of Kids Kabin for the year ended 30 June 2024, which are set out on pages 19 to 34.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the general directions give by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

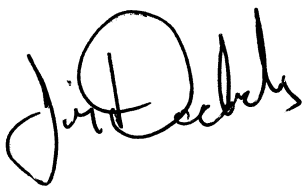
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Jim Dodds
33 The Glebe
Morpeth
NE61 6HW

Date: 21/11/2024
.....

Statement of financial activities

(Including summary income and expenditure account)
for year ended 30 June 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	6	27,790	-	-	27,790	23,453
Charitable activities						
Grants and contracts	7	120,000	-	158,817	278,817	254,316
Other trading activities	8	12,013	-	-	12,013	12,386
Total income		159,803	-	158,817	318,620	290,155
Expenditure on:						
Charitable activities						
Operation of the charity	9	126,331	8,819	164,573	299,723	275,753
Total expenditure		126,331	8,819	164,573	299,723	275,753
Net income/(expenditure)		34,472	(8,819)	(5,756)	18,897	14,402
Transfers between funds		(20,819)	20,819	-	-	-
Net movement of funds		12,653	12,000	(5,756)	18,897	14,402
Reconciliation of funds						
Total funds brought forward		164,458	55,000	361,740	581,198	566,796
Total funds carried forward		177,111	67,000	355,984	600,095	581,198

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 21 to 34 form an integral part of these accounts.

Balance sheet

	Notes	£	Total 2024 £	£	Total 2023 £
Fixed assets					
Tangible assets	16		254,364		266,277
Total fixed assets			254,364		266,277
Current assets					
Debtors	17	19,365		15,131	
Cash at bank and in hand	18	345,768		310,033	
Total current assets		365,133		325,164	
Creditors: amounts falling due within one year	19	(19,402)		(10,243)	
Net current assets			345,731		314,921
Total assets less current liabilities			600,095		581,198
Total net assets or liabilities			600,095		581,198
Funds of the charity					
Unrestricted income funds			177,111		164,458
Designated income funds			67,000		55,000
Restricted income funds			355,984		361,740
Total funds			600,095		581,198

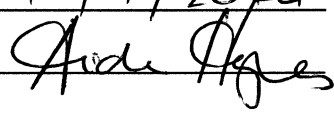
The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 21 to 34 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

A Hughes
Chair

18/11/2024


Company Number 04000826

Notes to the financial statements

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Kids Kabin meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £177,111 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Notes to the financial statements (continued)

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

Notes to the financial statements (continued)

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of activities with young people and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Notes to the financial statements (continued)

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold Property	2.5% straight line
Equipment	25% straight line
Fixtures, fittings and equipment	20% straight line

Analysis of income	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations and gifts	24,748	-	24,748	23,453
Gift Aid	3,042	-	3,042	-
	<u>27,790</u>	<u>-</u>	<u>27,790</u>	<u>23,453</u>

7 Charitable activities

Income from grants - Newcastle Projects

BBC Children in Need	-	12,174	12,174	6,525
Wellesley Trust Fund	-	7,624	7,624	8,163
Balinger Charitable Trust	20,000	5,219	25,219	20,000
National Lottery Reaching Communities	-	39,325	39,325	25,185
StreetGames (Newcastle)	-	4,108	4,108	16,462
Bennett Lowell	-	-	-	4,600
VCSE Community Fund	-	-	-	3,838
Big East End Bike Fix Fund	-	-	-	6,418
Port of Tyne Community Fund	-	-	-	2,000
Newcastle Building Society Community Fund	-	-	-	2,925
Tesco Community Fund	-	-	-	1,971
Creative Fuse	-	-	-	2,063
LGA Foundation	-	1,500	1,500	1,500
Willis Charitable Fund	-	-	-	1,000
Carrie Reay Grassroots Fund	-	-	-	1,000
Esmee Fairbairn Foundation	40,000	-	40,000	60,000
Four Acre Trust	-	-	-	12,021
Garfield Weston Foundation	30,000	-	30,000	-
Barbour Foundation	5,000	-	5,000	-
William Leech Charity	-	4,000	4,000	-
Shears Foundation	-	5,500	5,500	-

Notes to the financial statements (continued)

Analysis of income continued

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Squires Foundation	-	4,500	4,500	-
The Grand Sovereigns Care for Children Fund	-	2,500	2,500	-
CSJ Foundation	10,000	-	10,000	-
Byker Community Trust	-	850	850	-
Sisters of the Assumption	15,000	-	15,000	15,000
Hadrian Trust	-	1,000	1,000	-

Income from grants - Middlesbrough Projects

BBC Children in Need	-	12,174	12,174	6,029
Middlesbrough Council	-	3,492	3,492	14,616
Assumption Legacy Fund	-	30,000	30,000	35,000
National Lottery Reaching Communities	-	20,749	20,749	-
StreetGames (Middlesbrough)	-	-	-	2,000
Leslie and Lilian Manning Trust	-	-	-	1,000
Thirteen Group Fund	-	-	-	5,000
PCC Cleveland	-	2,712	2,712	-
The Henry Smith Charity	-	1,390	1,390	-
	<u>120,000</u>	<u>158,817</u>	<u>278,817</u>	<u>254,316</u>

8 Other trading activities

Contracts	-	-	-	7,400
Services	3,489	-	3,489	4,721
Rental income	4,191	-	4,191	265
Other income	4,333	-	4,333	-
	<u>12,013</u>	<u>-</u>	<u>12,013</u>	<u>12,386</u>

Income was £318,620 (2023: £290,155) of which £159,803 was unrestricted or designated (2023: £135,460) and £158,817 was restricted (2023: £154,695).

Notes to the financial statements (continued)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
9 Charitable activities					
<u>Direct costs</u>					
Staff salaries	91,746	-	112,550	204,296	185,510
Training costs	1,401	-	198	1,599	2,151
Project activities	3,913	-	20,041	23,954	28,732
Excursion costs	1,422	-	5,429	6,851	7,537
<u>Support costs</u>					
Establishment costs	6,438	-	8,414	14,852	11,944
Office costs	9,178	-	5,027	14,205	21,045
Publicity	3,071	-	699	3,770	3,240
Repairs and renewals	1,293	8,819	302	10,414	-
Sundry expenses	-	-	-	-	(111)
Professional fees	6,482	-	-	6,482	2,893
Depreciation	-	-	11,913	11,913	11,012
<u>Governance costs</u>					
Independent examiner's fees for reporting on the accounts	1,250	-	-	1,250	1,800
Trustees travel	137	-	-	137	-
	<u>126,331</u>	<u>8,819</u>	<u>164,573</u>	<u>299,723</u>	<u>275,753</u>

Expenditure on charitable activities was £299,723 (2023: £275,753) of which £135,150 was unrestricted or designated (2023: £83,422) and £164,573 was restricted (2023: £192,331)

10 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	1,250	1,800
	<u>1,250</u>	<u>1,800</u>

There were no other fees paid to the examiner (2023: £nil)

11 Analysis of staff costs, and the cost of key management

Notes to the financial statements (continued)

11 Analysis of staff Costs, and cost of key management personal

Salaries and wages	2024	2023
Social security costs	£	£
Pension costs (defined contribution pension plan)	187,258	169,422
	8,337	10,083
	8,701	6,005
	204,296	185,510

No employee received remuneration above £60,000 (2023: nil).

The key management personnel of the charity, comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £49,204 (2023: £49,907).

12 Staff Numbers

The average monthly head count was 10 staff (2023: 10 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024	2023
The parts of the charity in which the employee's work:	Number	Number
Charitable activities	6.0	6.0
	6.0	6.0

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

The following detail the expenses incurred by one trustee.

	2024	2023
	£	£
Travel	137	94
	137	94

Notes to the financial statements (continued)

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

During the year the charitable company received two donations, one of £15,000 (2023: £15,000) and one of £35,000 (2023: £30,000) from the Sisters of Assumption. Two of the trustees are members of the Sisters of Assumption.

During the year, the charitable company paid £nil to Active Creative Thinking (2023: £3,000). One of the trustees, Kathryn Davidson, is a director of Active Creative Thinking. The payment was a project management fee for the completion of the kitchen redevelopment project in Newcastle.

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £8,701 (2023: £6,005). There was £670 outstanding as at 30 June 2024 (2023: £346).

15 Corporation 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 objectives.

Notes to the financial statements (continued)

	Freehold property	Equipment	Fixtures fittings and equipment	Total
	£	£	£	£
16 Tangible fixed assets				
Cost				
Balance brought forward	476,534	19,616	2,760	498,910
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	476,534	19,616	2,760	498,910
Depreciation				
Basis	SL	SL	SL	
Rate	2.5%	25%	20%	
Balance brought forward	210,257	19,616	2,760	232,633
Depreciation charge for year	11,913	-	-	11,913
Disposals	-	-	-	-
Balance carried forward	222,170	19,616	2,760	244,546
Net book value				
Brought forward	266,277	-	-	266,277
Carried forward	254,364	-	-	254,364
17 Debtors and prepayments (receivable within 1 year)				
		2024	2023	
		£	£	
Trade debtors		16,967	125	
Prepayments and accrued income		2,398	15,006	
		19,365	15,131	

Notes to the financial statements (continued)

18 Cash at bank and in hand

	2024	2023
	£	£
Short term deposits	200,000	-
Cash at bank and in hand	145,690	310,033
Cash in hand	78	-
	<u>345,768</u>	<u>310,033</u>

19 Creditors and accruals (payable within 1 year)

	2024	2023
	£	£
Trade creditors	469	1,537
Taxation and social security	1,967	-
Accruals		
Independent examination of accounts	1,250	1,800
Other accruals	2,046	2,964
Deferred income	13,000	-
Other creditors	670	3,942
	<u>19,402</u>	<u>10,243</u>

20 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods.

	2024
	£
Balance brought forward	-
Amount released to income earned from charitable activities	-
Amount deferred in year	13,000
Balance carried forward	<u>13,000</u>

21 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Notes to the financial statements (continued)

22 Analysis of charitable funds

Analysis of movements in unrestricted funds

Unrestricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
General unrestricted fund	164,458	159,803	(126,331)	(20,819)	177,111
Designated funds					
Buildings improvement funds	15,000	-	(8,819)	20,819	27,000
Key management personnel	40,000	-	-	-	40,000
Totals	219,458	159,803	(135,150)	-	244,111

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' after allowing for designated funds.
Designated funds	
Buildings improvement fund	To cover the costs of future improvements and repairs to the main premises in Newcastle.
Key management personnel.	To cover 6 months of salary costs for key management personnel. This designation is in place to ensure the ongoing running of the charity in the event of unforeseen circumstances.

Notes to the financial statements (continued)

22 Analysis of charitable funds continued

Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<i>Newcastle projects</i>					
BBC Children in Need	1,908	12,174	(12,548)	-	1,534
Wellesley Trust Fund	7,159	7,624	(6,893)	-	7,890
LGA Foundation	-	1,500	(1,500)	-	-
StreetGames (Newcastle)	3,632	4,108	(4,541)	-	3,199
National Lottery Reaching Communities	6,809	39,325	(39,290)	-	6,844
Big East End Bike Fix Fund	1,795	-	(1,795)	-	-
Bennett Lowell	4,600	-	-	-	4,600
Newcastle City Council	19,685	-	(9,753)	-	9,932
Tesco Community Fund	869	-	(869)	-	-
Newcastle Building Society Community Fund	2,253	-	(2,253)	-	-
Port of Tyne Community Action Fund	1,091	-	(1,091)	-	-
Ballinger Charitable Trust	-	5,219	-	-	5,219
Byker Community Trust	-	850	(425)	-	425
Shears Foundation	-	5,500	(2,627)	-	2,873
Squires Foundation	-	4,500	(3,748)	-	752
The Grand Sovereign's Care for Children Fund	-	2,500	-	-	2,500
Hadrian Trust	-	1,000	-	-	1,000
William Leech Charity	-	4,000	-	-	4,000
Sub Totals	49,801	88,300	(87,333)	-	50,768

Notes to the financial statements (continued)

Analysis of movement in restricted funds continued

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Brought forward	49,801	88,300	(87,333)	-	50,768
<i>Middlesbrough projects</i>					
BBC Children in Need	2,890	12,174	(12,737)	-	2,327
Middlesbrough Council	5,337	3,492	(8,807)	-	22
Assumption Legacy Fund	35,000	30,000	(30,000)	-	35,000
National Lottery Reaching Communities	-	20,749	(7,246)	-	13,503
Thirteen Community Fund	1,620	-	(1,620)	-	-
Leslie and Lilian Manning Trust	815	-	(815)	-	-
PCC Cleveland	-	2,712	(2,712)	-	-
The Henry Smith Charity	-	1,390	(1,390)	-	-
<i>Capital fund</i>					
Property	266,277	-	(11,913)	-	254,364
Totals	<u>361,740</u>	<u>158,817</u>	<u>(164,573)</u>	<u>-</u>	<u>355,984</u>

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Newcastle Project	Relates to specific funding received for the delivery within the five Newcastle locations.
Middlesbrough Project	Relates to funding received for the set-up and running of Kids Kabin Middlesbrough.
Capital fund – property	The capital fund is equal to the net book value of the property held within the charity. Restricted funds had originally been obtained in order to purchase these assets.

Notes to the financial statements (continued)

23 Capital commitments

As at 30 June 2024, the charity had no capital commitments (2023 -£nil).

24 Analysis of net assets between funds 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	-	-	254,364	254,364
Cash at bank and in hand	177,148	67,000	101,620	345,768
Other net current assets/ (liabilities)	(37)	-	-	(37)
	<u>177,111</u>	<u>67,000</u>	<u>355,984</u>	<u>600,095</u>

Analysis of net assets between funds 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	-	-	266,277	266,277
Cash at bank and in hand	159,570	55,000	95,463	310,033
Other net current assets/ (liabilities)	4,888	-	-	4,888
	<u>164,458</u>	<u>55,000</u>	<u>361,740</u>	<u>581,198</u>