



Action For Kids Charitable Trust

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH 2025

CHARITY REGISTRATION NUMBER: 1068841

COMPANY REGISTRATION NUMBER: 3487626 (ENGLAND & WALES)



Registered with
**FUNDRAISING
REGULATOR**

**INVESTORS
IN PEOPLE**

Action For Kids Charitable Trust

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ACTION FOR KIDS CHARITABLE TRUST

CHAIRMAN AND CHIEF EXECUTIVE STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

Chair's Introduction

I am pleased to report continued growth in AFKs services, reaching more young people than ever before. There are two unusual features about AFK. One is that we receive very little statutory funding, with the large majority of our money raised with the generosity of the wonderful Corporates, Trusts and Foundations, and individuals who support us.

The second distinguishing feature is that we do not require a young person to have an Education, Health and Care Plan (EHCP) to access our services. This is a deliberate choice we make as an organisation, reflecting our commitment to removing barriers that prevent young people from receiving the support they need. It also means that the young people we help can begin receiving support immediately. Given that the EHCP process can take up to 20 weeks, this feature is more important than ever.

The Institute for Fiscal Studies reports a fall in real terms of around a third in funding for EHCP Plan recipients over the period 2015-2024 underlining the need for access to and demand for our services.

I'm very proud to see AFK constantly innovating its services and continuing to grow. Thank you as always to the AFK Team, and my fellow Trustees for working so hard to make a meaningful difference to so many lives.

CEO's Report

This year we conducted a strategic review and identified some new programme areas and sources of income. Following this we completed a three year strategy and business plan for the period 2025-2028. We are very pleased to report a small surplus for the financial year 2024-25 and our business plan projects small surpluses for the next two years as these new income sources come on stream.

AFK helped 725 children and young people over the financial year, which is more than ever before. 178 pieces of mobility equipment were provided which is an increase of 8% on the previous year and our Mobility team raised £113k to help people fund their equipment.

Our work begins in schools where we inspire young people with all the possibilities of work - from self-employment to more traditional roles. This year we reached a record 295 young people which is also more than ever before.

Our employment services helped 93 people gain jobs and our new self-employment service continued from strength to strength. 77 people attended workshops to help them decide if running their own business was their best option and our Summer Business School took place in July 2024 and showcased nine participants with businesses ranging from music to fashion.

ACTION FOR KIDS CHARITABLE TRUST

CHAIRMAN AND CHIEF EXECUTIVE STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

As well as motivating young people with the possibilities of the world of work, our travel training service offers vital training to help young people navigate public transport. Our service trained eight young people in 2024/25, some of whom were referred from local authorities (London Borough of Camden, London Borough of Hackney, and London Borough of Islington). Travel training can reduce expenditure on taxis by Local Authorities and other care providers, as well as enabling people with additional needs to be more independent. Travel training was identified in our strategic review as an area we can market more widely and expand.

Over recent years we have been delivering Equality, Diversity, and Inclusion (EDI) training to a variety of organisations. Next year we will be expanding the service and launching it as our first social enterprise. As with all our services, our young people will be at the heart of this new venture, co delivering training to organisations with their lived EDI experience.

The Trustees and Chief Executive wish to convey their heartfelt gratitude to our funders, partners, staff and volunteers who deliver or fund our vital work with enthusiasm and passion to enable those with disabilities or neurodiversity to achieve better lives and fulfil their potential.



G Dhillon
Chair



D Coe
Chief Executive

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name:	Action For Kids Charitable Trust
Charity Registered Number:	1068841
Charity Number:	3487626
Principle & Registered Office:	101 Pentonville Road London N19LG
Trustees (as at the date of this report)	Gurmeet Dhillon (Chair) Athanasios Karampelas (Treasurer) Stacey Body Miriam Deakin Timothy Meredith Thembanani Mkwanzani Dom Hyams (appointed 22 Oct 2024) Alicia Loh (appointed 22 Oct 2024)
Chief Executive	David Coe
Professional Advisors	<u>Auditors</u> MHA 6th Floor 2 London Wall Place London EC2Y SAU <u>Bankers:</u> HSBC Bank pie 22 Victoria Street London SW1H 0NJ <u>Solicitors:</u> Muscott Walker Hayim Speen House Porter Street London W1U 6WH

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

The Trustees of the Action For Kids Charitable Trust ("the Charity") present their Trustees' Annual Report and financial statements for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and the "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)."

OBJECTS OF THE CHARITY

The Objects of the Charity, as set out in the Charity's Memorandum of Association, are:

1. The relief of children and young people who are suffering from sickness or physical or mental disability by assisting them to lead full and independent lives and by any other means whatsoever.
2. The provision of support and assistance to the carers of children or young people suffering from physical or mental disability.
3. Such other charitable purposes as the Trustees may from time to time think fit.


There have been no changes in Objects since the last Trustees' Report.


In furtherance of the Objects, the Charity undertakes the following activities:

- Providing disabled young people with training in work and life skills;
- Promoting opportunities for disabled young people to work and volunteer in the community;
- Providing opportunities for disabled young people to engage in sport and social activities;
- Providing specialist mobility equipment, through loans or grants, to disabled young people.

VISION & MISSION

As an integral part of delivering the Objects of the Charity, the Trustees and Management are committed to the following vision and mission for the Charity:

 Our vision is a world where there are no barriers to independence for children and young people who are disabled or neurodiverse.

 Our mission is to create opportunities for children and young people who are disabled or neurodiverse, to increase their independence, reach their individual potential and remove the barriers they face.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Helping young people to develop their mobility, personal and independent living skills is an essential part of helping them to succeed. The Charity focuses on a young person's potential to benefit from our support, not the apparent barriers they face.

To achieve the mission the Charity:

- Involves, informs and empowers young people living with a disability;
- Provides equipment to support personal mobility;
- Provides the best possible education, training and support;
- Champions the rights and interests of people living with a disability;
- Shares its experience and what it has learnt.

PUBLIC BENEFIT

The Trustees have reviewed the activities of the Charity and consider that, in line with the Charity's Objects, the Charity provides public benefit in a variety of ways, including:

- The advancement of education:
 - By providing disabled young people with courses in work and life skills;
- The promotion of equality and diversity:
 - By promoting opportunities for disabled young people to work and volunteer in the wider community;
 - By providing opportunities for disabled young people to engage in sporting, artistic and social activities;
- The relief of those in need by reason of ill-health and/or disability:
 - By providing specialist mobility equipment, through loans or grants, to disabled young people.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. All the Charity's services are open to all members of the public, irrespective of race, gender, religion, disability or sexual orientation. Most of the Charity's services are provided without charge to the individual beneficiary.

GOVERNANCE

Governing document

The Charity was originally registered under a Deed of Trust in 1992, in response to the problems facing disabled children, young people and their families and in recognition of the disparity between the numbers of such children and the availability of appropriate support.

With effect from 1st April 1998, the Action For Kids Charitable Trust was registered as a charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association (amended on 12th November 2012). Each of the members has a liability to contribute £1 in the event of a winding up of the company.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Trustees

The Board of Trustees ("the Board") sets the strategic direction of the Charity and is also responsible for ensuring compliance with the Charity's Objects and charity and company law. The Trustees, who are also directors for the purpose of company law, who served during the year and up to the date of signature of the financial statements were:

Gurmeet Dhillon (Chair)
Athanasios Karampelas (Treasurer)
Stacey Body
Miriam Deakin
Timothy Meredith
Thembanzi Mkwanzani
Dom Hyams (appointed 22 October 2024)
Alicia Loh (appointed 22 October 2024)

New Trustees are appointed by the members of the Charity on the recommendation of the Board.

For all new Trustees, there is an induction process, and all Trustees have a role description and are subject to a Code of Conduct. In addition to regular Board meetings, there is an annual Board Away Day when Trustees receive appropriate briefings and training in their roles as Trustees of the Charity. Additionally, Board members can avail themselves of external training courses relevant to their roles as required.

The Charity has a Conflict of Interest policy that all Trustees and staff must comply with. None of the Trustees has any beneficial interest in the Charity. All of the Trustees are members of the company.

Risk Management

A comprehensive process is in place to identify any major risks to the Charity's users, staff, operations, reputation, income and assets. The Trustees assess these risks regularly and are satisfied that systems are in place to mitigate them.

The Charity is an accredited Investor in People, and this continues to help ensure that policies, procedures and controls are regularly reviewed, updated and, where necessary, improved. This assists the Trustees and Senior Management Team in minimising risk exposure.

On-going review of the Charity's strategy, plans and operations ensures that risk management is an integral part of the operation of the Charity.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

MANAGEMENT

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity and is accountable to the Board for the performance of the Charity. In turn, the Chief Executive appoints the other members of the Senior Management Team (SMT) and together they manage the Charity's activities.

Senior Management Team

The members of the Senior Management Team during the period and at the date the accounts are signed are:

David Coe - Chief Executive

Rachel Akehurst - Executive Director of Services

Katie Cavanagh - Fundraising and Communications Director

Ryan Tring - Director of Finance & Corporate Services

Staff recruitment and management

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

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

All new members of staff are provided with a comprehensive induction programme. All roles have a detailed job description and annual staff appraisals are carried out in addition to more informal supervision meetings. Training requirements are primarily identified by reference to personal work-related objectives and other targets highlighted in the appraisals, which are directly linked to objectives for the Charity.

The pay of senior staff and of key management personnel is reviewed annually by the Board of Trustees. Pay is compared with similar positions in comparable organisations where applicable.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

OPERATING NAME AND BRAND

In addition to its legal name, "Action For Kids Charitable Trust", the Charity operates under the name "AFK" (previously my-AFK).

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Service Delivery Review

Thank you so much to the generosity of the charity's supporters, which has enabled us to support 725 children and young people who are disabled and neurodiverse to live independently and reach their potential. We achieved this by providing specialist mobility equipment and delivering tailored employment support.

Specialist Mobility Equipment

In the financial year 2024-25, we provided 178 items of specialist mobility equipment. This marks an 8% increase on the previous year, due to the annual budget being increased from £250k to £260k, and the Mobility team saved £113k through advocacy, supporting individual fundraising and negotiating with suppliers. This makes AFK's funding go as far as possible, without compromising the quality of equipment for the children and young people we support.

Jaiden, aged 13, pictured below, has chromosome trisomy syndrome, a genetic condition, which results in an extra copy of a chromosome. We funded an off-road powerchair, which Jaiden can learn to manoeuvre himself, reducing his isolation and increasing access to outdoor activities.



The Mobility Team worked to secure individual fundraising and provided advocacy on behalf of the families we support. We secured pledges for life changing equipment for children and young people from The Elifar Foundation, Florence Nightingale Aid in Sickness Trust, DTD Charity, Independence at Home, The Hospital Saturday Fund, Barchester's Charitable Foundation, Caudwell Children, The Joseph Patrick Trust, Promise Dreams (who made donations towards children's requests) and The Victoria Foundation.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Supporting Young People into Paid Employment

Through our Employment and Skills programme, we supported 155 disabled and neurodiverse young people, aged 18-25, into paid employment. In 24/25, 58% of our referrals to this programme came from Haringey, 20% from Enfield, while the remaining 22% came from eight London boroughs (Barnet, Brent, Camden, Hackney, Kensington and Chelsea, Newham, Redbridge and Waltham Forest).

The majority of young people are involved in the employer visits that are arranged each month (pictured below). These behind-the-scenes tours remain beneficial in getting to know about the type of jobs that exist and to broaden young people's aspirations. Our employer visits this past year have included trips to the Shard with Kraft Heinz, the British Library, Gregg's warehouse, National Theatre and Arriva.



The impact of our support is long-term, with paid work creating social and economic benefits for life. In 24/25, we supported 93 young people through this programme. Of these young people:

- 23 gained paid employment
- 30 completed external work placements
- 20 have been placed into voluntary positions to enhance their confidence, skills and experience before going into paid work
- 75% were still in paid employment 12 months after leaving the programme.

In addition, we supported a further 62 young people who are still in education. These young people took part in elements of the employability programme, alongside their educational commitments, to help prepare them for when they leave school or college this year.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Exploring Entrepreneurship

We recognise that traditional paid employment isn't always suitable for disabled and neurodiverse young people. Our "We Mean Business" programme helps young people that have a passion or idea that they want to turn into their own business. It helps young entrepreneurs, aged 16-25, living in London, gain confidence, knowledge, skills and techniques to start their own business and become self-employed.

In 24/25 we supported 97 young people, of which;

- 77 attended workshops, which introduced them to self-employment as a career pathway.
- 20 received one to one mentoring and support to develop their business ideas into trading businesses.

We welcomed nine young entrepreneurs from the programme to our first Summer Business School at the Small Business Research Enterprise Centre, in July 2024 (pictured below) - an intensive two-week programme, designed to build confidence, develop skills and understanding of self-employment. We delivered practical activities, alongside mentoring and invited guest speakers to help young people refine their business concepts. By the end of the programme, seven had clear business ideas, while two - initially uncertain - found direction in selling second-hand vinyl and Arsenal merchandise.



ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Celebrating five years with A New Direction



AFK's Cultural Ambassadors, a 22-week programme delivered in partnership with A New Direction, provides disabled and neurodiverse young people with a gateway to careers in the arts.

March 2025 marked the fifth anniversary of this partnership, which culminated in the I AM Festival at the Tate Modern. It brought London organisations together to "Make Some Noise", where young people took part in workshops, highlighting dance, music, theatre and art (pictured above). The festival championed inclusivity, providing a platform for creativity and challenging stereotypes among young people and employers.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025



This year saw alumni, Parag, take on a paid role (pictured above). His talent, enthusiasm and engagement were recognised during last year's programme, leading to an exciting offer to become this year's Assistant Programme Facilitator. This paid role allowed him to mentor new people on the programme and contribute to the running of it. In the final session, Parag said it was "bittersweet" as he reminisced on his time as a facilitator.

This was one of four programmes delivered by our Impact and Innovation Team, that help disabled and neurodiverse Londoners explore employment opportunities whilst they are in full time education. Collectively, these programmes supported 295 children and young people over the past year.

This sudden increase against the lower target set for Aspire to Work highlights the rising demand from schools and the need to prepare students with SEND for employment from a much earlier age and we were able to secure additional resources this year to facilitate these additional sessions.

Thank you so much to the generosity of the charity's supporters which has made such a difference to our community.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Fundraising and Communications

The Trustees are extremely grateful to the incredible people and organisations who have helped to change the lives of the disabled and neurodiverse children and young people that AFK supports.

This year we have continued to benefit from a diverse fundraising portfolio with donations from many generous individual supporters, families, community groups, corporate partners and trusts and foundations.

We are particularly pleased to have increased our fundraised income again in this financial year, against a backdrop of ongoing external crises.

Thank you to our generous supporters including:

Trusts & Foundations

- Boshier-Hinton Foundation
- City Bridge Foundation
- Garfield Weston Foundation
- Henry Smith Foundation
- Masonic Charitable Foundation

Corporate Partners

- | | |
|-----------------------------------|-------------------------------------------|
| • The Berkeley Foundation | • GamesAid |
| • Big Give | • Mazars Charitable Trust |
| • The Bloomfield Charitable Trust | • The Motability Foundation |
| • Candis | • South East Consortium |
| • CareTech Charitable Foundation | • The Wellington Management UK Foundation |

AFK is registered with the Fundraising Regulator, and all fundraising activities are aligned with the Code of Fundraising Practice to ensure that they are legal, open, honest and respectful. We have several policies and procedures that underpin our fundraising activities including the AFK Supporter Promise, Complaints Policy, Privacy Policy and Whistleblowing Policy.

We use an external supplier to process our raffle entries, and ensure that their processes and activities align with our high standards of supporter care and are compliant with the relevant laws and regulations. All contracts and data sharing agreements were signed in line with current data protection legislation, and strict account management and monitoring processes are in place.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

We ensure there is no unreasonable intrusion to vulnerable people, by limiting the number of times we contact our supporters in the year (currently three appeals and three raffles) and allowing supporters to opt out of all forms of communication from us. We are registered with the Fundraising Preference Service. We didn't receive any complaints about our fundraising during the year.

Community & Events

Our Community & Events programme has continued to deliver a series of family friendly viewings at the Art House in Crouch End with our partner Paths Through Change, and we have taken part in several local North London events. We've trialled stalls at local markets, offering tote bags designed by the young people we work with and had wonderful people taking part in running events around London. Our seven runners in the London Marathon raised over £21,000 - a fantastic achievement!

Corporate Partnerships

We continued our partnership with several companies who have given their time to support our young people with employability skills as well as fundraising. This includes our hugely successful partnership with the Berkeley Foundation, and they supported us with Golf Days, Wine Tasting and Question of Sport events, and hosted our Pop Up shop series with our Self-Employment Programme Entrepreneurs. SideOut and Canary Wharf Management helped to deliver our award-winning event, AFK Beach Volleyball, with a sand-filled court in Canary Wharf in London, open to all for fun and fundraising!

Trusts & Foundations

We have several regular and multi-year Trust & Foundation partners who continue to support our mobility programme, our Impact & Innovation programme and our Employment & Skills services supporting more young people into paid employment. These partnerships make a huge difference to the children and young people we support our work, ensuring our work is sustainable.

Individuals

We send appeals to our supporters three times a year and we received thousands of pounds from them - thank you to each and every one who donated! In Autumn we wrote to our supporters about Boronica who received a trike through our mobility programme. Our Christmas Appeal included a bauble for supporters to return to us with a message so we could decorate our tree and share their support!

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

Raffle

Thousands of supporters play our raffle three times a year and we've been growing the number of people who play online too - our generous supporters buy tickets and make additional donations to support all of our valuable work.

Legacies

We received legacies totalling over £250k this year; thank you so much to the wonderful generosity of supporters who left AFK a gift in their Will. This type of gift ensures that your support impacts future generations and is very much appreciated.

Marketing & Communications

We have developed a suite of templates and marketing collateral so that we are easily identifiable online, on social media and at the events our Services Team attends. We've continued to increase our followers across all social media channels and our website now regularly features the stories of the young people we support.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

EQUALITY, DIVERSITY, INCLUSION (EDI) AND ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

We recognise that the people we support and the people who support us want to see AFK driving positive, sustainable and ethical change for our employees and volunteers, the communities we work with, our suppliers and wider society and environment in general. Our Staff Culture and Communications Committee conducted an EDI survey of staff which provided some base data to embed.

In the ESG area, we have moved to an office share arrangement with the charity Sense and they have a robust environmental policy in operation which covers our office arrangements. Our EDI/ESG questionnaire to all our suppliers to gauge their compliance and policies is an ongoing process. On the Governance front, we have formed a Finance Audit and Risk Committee (FARC) to provide specialist oversight for this crucial area.

REVIEW OF FINANCIAL POSITION

Income for the year was £1,714,062 which included donations and legacies of £1,691,523. This compares with income for 2024 of £1,603,008 of which £1,585,436 was in respect of donations and legacies.

Regular expenditure was £1,703,545 a decrease of £73,228 on the previous year. The cost of raising funds decreased by £46,719 with charitable activities lower by £123,937. Additionally, £4,448 was spent from the designated investment reserve for a specific awareness and fundraising project. This is included in the total expenditure figure of £1,707,992.

The overall result is a surplus before the specific of £6,070 and a corresponding increase reserves of the same figure.

Opening reserves were £734,053 with reserves at the year end of £740,123 of which £623,963 were unrestricted and £116,160 restricted.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

POLICIES & OTHER DISCLOSURES

Grant-making policy

In providing mobility aids which are appropriate for disabled children and young persons, the Charity assesses each applicant in accordance with the following criteria:

- The length of time which has elapsed from the date of their application to the Charity;
- The cost of the mobility aid required;
- Any other appropriate factors.

Reserves policy

The Charity is required to consider what level of reserves is appropriate to hold in order to demonstrate appropriate financial management, stewardship and sustainability. The Trustees wish to provide a transparent assurance to all of the Charity's stakeholders that the Charity is being managed in a prudent manner in the interests of its beneficiaries.

In forming a view of the appropriate level of reserves the Charity has considered the organisation's working capital requirements; financial risk management by particular reference to the Charity's risk register; and the future strategic planning of the Charity.

Moreover, the Charity's policy for reserves is linked to and is part of its formal consideration of the Charity's going concern presumption.

Monitoring and oversight of the Charity's reserves is undertaken throughout the year by the senior management team in concert with the Finance and Risk Committee (FARC) through monthly management accounts and forecasts. On a formal basis, the FARC reviews the Charity's reserves policy and recommends its continuance or any changes thereto as part of the audit year end process.

In consideration of the above, the Charity has adopted dynamic reserves setting by taking a step-by-step approach to the range of reserves required by reference to:

- i) the financial risks the Charity faces;
- ii) the certainty and predictability of future income;
- iii) the impact of future plans and strategy;
- iv) and any working capital requirements.

Additionally, the Charity excludes from the setting of free reserves any expenditure for which restricted funding has been received.

ACTION FOR KIDS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

The range of reserves so established will be monitored by the FARC throughout the year to determine whether any change is required.

The Trustees consider that the dynamic range of reserves so determined will ensure that, in the event of a significant drop in funding, either they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised or, should that prove impossible, enable the fulfilment of the costs associated with the closure of the Charity.

The level of reserves available to the Charity as at 31st March 2025 is £623,963. This sits comfortably within the dynamic range of reserves which was determined to be between £490,000 and £630,000 at 31st March 2025.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

ACTION FOR KIDS CHARITABLE TRUST


TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31st MARCH 2025

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

Signature and declaration

I declare, in my capacity as Trustee of the Charity, that the Trustees have approved the report above and authorised me to sign it on their behalf.


.....

Athanasios Karampelas, Treasurer

Date: 4 November 2025

ACTION FOR KIDS CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR KIDS CHARITABLE TRUST FOR THE YEAR ENDED 31st MARCH 2025

Opinion

We have audited the financial statements of Action For Kids Charitable Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including income and expenditure account), the Balance Sheet, the Statement of Cash Flows 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 2025, and of its incoming resources and application of resources, including 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.

ACTION FOR KIDS CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR KIDS CHARITABLE TRUST FOR THE YEAR ENDED 31st MARCH 2025

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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.

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

ACTION FOR KIDS CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR KIDS CHARITABLE TRUST FOR THE YEAR ENDED 31st MARCH 2025

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

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

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

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

ACTION FOR KIDS CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR KIDS CHARITABLE TRUST FOR THE YEAR ENDED 31st MARCH 2025

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

ACTION FOR KIDS CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR KIDS CHARITABLE TRUST FOR THE YEAR ENDED 31st MARCH 2025

Use of this 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.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

For and behalf of

MHA

Statutory Auditor

London, United Kingdom

Date: 11/11/2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

ACTION FOR KIDS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

		Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from: Donations and legacies Investments	Notes 3 4	1,077,037 22,539	614,486	1,691,523	1,585,436 17,572
Total income		1,099,576	614,486	1,714,062	1,603,008
Expenditure on Raising funds Charitable activities	5 6	457,617 562,738	687,637	457,617 1,250,375	504,337 1,374,312
Total expenditure		1,020,355	687,637	1,707,992	1,878,649
Net income/(expenditure) for the year/Net movement in funds		79,221	(73,151)	6,070	(275,641)
Fund balances at 1 April 2024		544,742	189,311	734,053	1,009,694
Fund balances at 31 March 2025		623,963	116,160	740,123	734,053

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure is derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

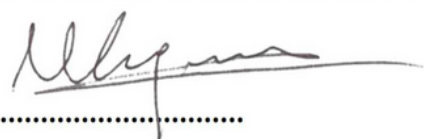
ACTION FOR KIDS CHARITABLE TRUST

BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		34,795		54,503
Investments	11		3		3
			34,798		54,506
Current assets					
Debtors	12	424,729		312,358	
Cash at bank and in hand		396,869		541,304	
		821,598		853,662	
Creditors: amounts falling due within one year	13	(116,274)		(163,022)	
Net current assets/(liabilities)			705,325		690,640
Total assets <u>less</u> current liabilities			740,123		745,146
Creditors: amounts falling due after more than one year	15		0		(11,093)
Net assets			740,123		734,053
Income funds					
Restricted funds	16		116,160		189,311
Unrestricted funds	17		623,963		544,742
Total funds			740,123		734,053

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved by the Trustees on 4 November 2025



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Athanasios Karampelas, Treasurer

Company registration number: 3487626 Charity number: 1068841

The notes on pages 33 to 48 form an integral part of these financial statements

ACTION FOR KIDS CHARITABLE TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 £		2024 £	
Cash flows from operating activities					
Cash generated from operations	23		(149,820)		(526,051)
Investing activities					
Purchase of tangible fixed assets		(6,060)		(4,861)	
Interest and rental income received		22,539		17,572	
Net cash generated from investing activities			(16,479)		(12,711)
Financing activities					
Repayment of bank loans		(11,094)		(10,648)	
Net cash generated from/(used in) financing activities			(11,094)		(10,648)
Net increase in cash and cash equivalents			(144,435)		(523,988)
Cash and cash equivalents at beginning of year			541,304		1,065,292
Cash and cash equivalents at end of year			396,869		541,304

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1. Accounting policies

Charity information

Action For Kids Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 101 Pentonville Road London N1 9LG.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with 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 Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have assessed the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees have an agreed three year rolling financial plan covering the period up to March 2027.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

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

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

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds include salary, direct expenditures and overhead costs of staff to promote fundraising including events.

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

Resources expended allocated to a particular activity are the costs related to that activity and apportionments based on the percentage of total wages and salaries and floor area.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings - 2% on straight line

Charitable assets - 25% on reducing balance

Fixtures, Fittings & Equipment - 15% on reducing balance

Tenants Improvements - Over the period of the lease

Assets under £500 are not capitalised

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight-line basis over the term of the relevant lease.

1.13 Group accounts

Consolidation of group accounts is not required as the subsidiary is and is not considered as material in the context of the group.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees, there were no specific judgements and assumptions that were critical in the preparation of these financial statements.

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
3. Donations and legacies				
Donations and gifts	1,077,037	614,486	1,691,523	1,585,436
4. Investments				
	Unrestricted 2025		Unrestricted 2024	
	£		£	
	22,539		17,572	
	-----		-----	
Interest receivable	22,539		17,572	
5. Raising funds				
Fundraising and communications			235,171	196,232
Staff costs			102,806	131,231
Support costs			119,640	176,874
Direct costs			-----	-----
			457,617	504,337

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Mobility Services	Employment & Skills	Comms £	Governance £	Total 2025 £	Total 2024 £
Staff Cost	50,601	506,596	74,565	0	631,762	467,590
Direct Costs	263,202	13,922	7,809	26,179	311,111	510,103
Depreciation and impairment	0	0	0	0	0	0
Share of support costs	22,121	252,785	32,596	0	307,502	396,620
	-----	-----	-----	-----	-----	-----
	335,924	773,302	114,970	26,179	1,250,375	1,374,313
Support costs	Mobility Services	Employment & Skills	Comms £	Fundraising	Total 2025 £	Total 2024 £
Office Admin	1,121	11,228	1,653	5,212	19,214	33,864
Bank Charges	173	1,732	255	804	2,964	3,021
Depreciation	1,504	15,058	2,216	6,990	25,768	67,351
Staff Costs	12,810	159,676	18,877	59,536	250,799	278,657
Legal	0	0	0	0	0	0
Consultancy	1,390	13,916	2,048	6,460	23,814	20,079
Training	0	0	0	0	0	4,907
Travel	40	401	59	186	686	688
Premises	2,170	21,722	3,197	10,084	37,173	70,930
HR	1,101	11,026	1,623	5,119	18,869	17,969
IT	1,836	18,385	2,703	8,535	8,535	30,385
Interest Payable	(26)	(260)	(38)	(121)	(445)	(0)
Insurance	0	0	0	0	0	0
	22,119	221,459	32,596	102,805	410,307	527,851

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

	Mobility Services	Employment & Skills	Comms £	Governance £	Total 2025 £	Total 2024 £
Analysis by fund						
Unrestricted funds	0	421,589	114,970	26,179	562,738	710,206
Restricted funds	335,924	351,713			687,637	664,106
	-----	-----	-----	-----	-----	-----
	335,924	773,302	114,970	26,17	1,250,375	1,374,312

Grants to individuals in respect of the purchase of mobility equipment included within the Mobility Services above: £239,834 (2024: £232,952).

	Mobility Services	Employment & Skills	Comms £	Governance £	Total 2024 £
For year ended 31st March 2024					
Unrestricted funds	0	481,549	199,615	29,042	710,206
Restricted funds	305,310	358,796			664,106
	-----	-----	-----	-----	-----
	305,310	840,345	199,615	29,042	1,374,312

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

		Total 2025 £	Total 2024 £
Governance costs			
Auditors		22,528	25,336
Other costs		3,651	3,706
		-----	-----
		26,179	29,042

Governance costs includes payments to the auditors of £22,528 (2023: £25,336) for audit fees, and other regulatory fees.

	Total 2025 £	Total 2024 £
Communications		
Staff costs		71,178
Depreciation	74,565	-
Direct costs	-	80,836
Support costs	7,809	47,601
	32,596	-----
	-----	199,615
	114,970	

7. Trustees and key management personnel remuneration and expenses

Two trustees received mobility grants from the Charity during the year totalling £1,042 (2024: Nil). No expenses were reimbursed during the year (2024: Nil).

Key management personnel consist of trustees, the chief executive and other members of the senior management team.

The total amount of employee benefits including employer's pension contributions received by key management personnel were £300,648 (2024: £314,530).

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

8. Staff costs and employee benefits

The average monthly number of employees during the year was 31 (2024: 29) with a full time equivalent (FTE) of 24 (2024: 23).

9. Staff costs and employee benefits (continued)

The total staff costs and employees' benefits was as follows:

	Total 2025 £	Total 2024 £
Wages and salaries	978,097	853,529
Social security	95,141	84,944
Defined contribution pension costs	31,447	32,071
Other employee benefits	13,048	7,970
Temporary staff	-	80,786
	-----	-----
	1,117,732	1,059,300

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	Total 2025 £	Total 2024 £
£60,001 - £70,000	1	-
£80,001 - £90,000	1	1

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

10. Tangible fixed assets

	Charitable assets	Tenants Improvements	Fixtures, Fittings & Equipment	Total 2025 £
Cost				
At 1 st April 2024	52,500	97,817	49,690	200,007
Additional	0	0	0	6,060
Disposables	(52,500)	0	6,060	(52,500)
	-----	-----	-----	-----
At 31st March 2025	0	97,817	55,750	153,567
Depreciation				
At 1 st April 2024	52,500	78,254	14,750	145,503
Charge for the year	0	19,563	6,206	25,769
Disposables	(52,500)	0	0	0
	-----	-----	-----	-----
At 31st March 2025	0	97,817	20,956	118,772
Net book value at 31st March 2025	0	0	34,795	34,795
Net book value at 31st March 2024	0	19,563	34,940	54,503

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

11. Fixed asset investments

	Other investment £
Cost or valuation At 31 st March 2024 and 31 st March 2025	3
Carrying amount At 31 st March 2024 and 31 st March 2025	3

12. Debtors

	Total 2025 £	Total 2024 £
Amounts falling due within one year:		
Trade debtors	84,739	32,645
Other debtors	30,190	27,549
Prepayments and accrued income	309,801	252,164
	-----	-----
	424,730	312,358

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

13. Creditors : amount falling due within one year

	Notes 14	2025 £	2024 £
Bank loan		10,648	10,648
Taxes and other social security costs		30,611	26,975
Trade creditors		50,394	53,615
Other creditors		820	21,760
Accruals		13,800	18,900
Deferred income		10,000	31,124
		-----	-----
		116,273	163,022

Deferred income comprises funding received in advance of the year end for use in the subsequent financial year.

Deferred Income - Movements in the Year Ended 31 March 2025	Total 2025 £
b/f balance	31,124
Release in year	(31,124)
Deferred for future periods	10,000

c/f balance	10,000

14. Loans and Overdrafts

	2025 £	2024 £ (Restated)
Bank loans		
Payable within one year	10,648	21,741
Payable after one year	10,648	10,648
	-	11,093

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

No security is held for this loan which incurs a fixed interest rate of 2.5% payable on the outstanding principal amount of the loan and is applicable until the final repayment date. Additionally, HSBC holds a charge over the Charity's assets for the BACS facility and for the credit card facilities. At the year end there was a figure of £1,100 outstanding in respect of the latter.

15. Creditors: amounts falling due after more than one year

	Notes 14	2025 £	2024 £
Bank loans		-	11,093

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

16. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes in relation to the Mobility Services and Employment & Skills. Further details about the work in relation to these two charitable activities can be found in the Trustees' Report.

	Balance at 1 st April 2024 £	Income £	Expenditure £	Balance at 31 st March 2025 £
Mobility Services	37,720	315,145	335,924	16,940
Employment & Skills	151,591	299,342	351,713	99,220
	----- 189,311	----- 614,487	----- 687,637	----- 116,160

17. Unrestricted funds

The income of the Charity includes the following designated funds that have been set aside out of unrestricted funds by the trustees for specific purposes together with general unrestricted:

	Balance at 1st April 2024 £	Income/ New Designation £	Movement in funds expenditure/ realised £	Transfers £	Balance at 31 st March 2025 £
Unrestricted - General Office	317,001	1,099,576	1,015,908	223,294	623,963
Investment	79,687		0	(79,687)	0
Investment in operations	148,055		4,448	(143,607)	0
Total unrestricted funds	544,743	1,099,576	1,020,356	0	623,963

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

The unrestricted funds are funds that the charity has received that were not for specific purposes and as such held as unrestricted funds. The previous funds designated for office investment and into operations for scoping fundraising opportunities have now been discontinued and transferred back into general unrestricted funds.

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balance at 31st March 2025 are represented by:			
Tangible fixed assets	34,795	-	34,795
Investments	3	-	3
Net Current assets	589,165	116,160	705,325
Long term liabilities	-	-	-
	623,963	116,160	740,123

Comparative analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balance at 31st March 2024 are represented by:			
Tangible fixed assets	54,503	-	54,503
Investments	3	-	3
Net Current assets	501,329	189,311	690,640
Long term liabilities	(11,093)	-	(11,093)
	544,742	189,311	734,053

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

19. Financial commitments, guarantees and contingent liabilities

At 31 March 2025 the charity had annual commitments for office rent as follows:

	2025 £	2024 £
Expiry date:		
In less than one year	3,750	15,400
Later than one year and not later than five years	-	-

20. Capital commitments

There were no capital commitments either authorised by the board or contracted for at the balance sheet date.

21. Transactions with related parties

There are no related party transactions during the year (2024: Nil).

22. Subsidiaries

These financial statements are separate charity financial statements for Action For Kids Charitable Trust.

Name of undertaking	Registered Office	Nature of business	Class of shareholding	% held Direct Indirect
Action For Kids Limited	UK	Dormant	Ordinary	100

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking			Profit/Loss £	Capital & Reserves £
Action For Kids Limited			-	3

The fixed asset investments are stated at cost.

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

23. Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	6,070	(275,640)
Adjustments for:		
Investment income recognised as profit or loss	(22,539)	(17,572)
Depreciation and impairment of tangible fixed assets	25,769	67,351
Movements in working capital:		
(Increase)/decrease in debtors	(112,371)	(172,611)
Increase/(decrease) in creditors	(46,749)	(127,579)
Cash generated from operations	(149,820)	(526,051)

24. Analysis of change in net (debt)/funds

	At 1st April 2024 £	Cash flows £	At 31 st March 2025 £
Cash at bank and in hand	541,304	(149,820)	391,484
Loans falling due within one year	(10,648)	-	(10,648)
Loans falling due after more than one year but less than five	(11,093)	(11,093)	-
Total	519,563	(138,727)	(380,836)

25. 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.

ACTION FOR KIDS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Comparative Statement of Financial Activities including income and expenditure account for the year ended 31st March 2024

Name of undertaking	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:				
Donations and legacies	3	1,005,833	579,603	1,585,436
Investments	4	17,572	-	17,572
Total income		1,023,405	579,603	1,603,008
Expenditure on:				
Raising funds	5	504,337	664,106	504,337
Charitable activities	6	710,206	-	1,374,312
Total expenditure		1,214,543	664,106	1,878,649
Net movement in funds		(191,138)	(84,503)	(275,641)
Fund balances at 1 April 2023		544,742	189,311	734,053
Fund balances at 31 March 2024		735,880	273,814	1,009,694