

Company registration number: 08393208
Charity number: 1153532

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
7 FEBRUARY 2024

JUST BE A CHILD
(A Company Limited by
Guarantee)

MENZIES
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JUST BE A CHILD

(A Company Limited by Guarantee)

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JUST BE A CHILD

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 7 FEBRUARY 2024

Trustees K Banjeree (appointed 5 September 2024)
D Bugeja
M J Kaley (appointed 5 September 2024)
L G Lang
V Lyden (resigned 4 September 2024)
C C Pears (appointed 5 September 2024)
L Sawyer
K Sulieman (appointed 5 September 2024)
R Thakrar (appointed 5 September 2024)

Company registered number 08393208

Charity registered number 1153532

Registered office 5 Lindens
Stevenage
SG1 1ST

Independent examiners S L Cuzner FCCA ACA
Menzies LLP, Chartered Accountants
Richmond House
Walkern Road
Stevenage
SG1 3QP

JUST BE A CHILD

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TRUSTEES' REPORT

FOR THE YEAR ENDED 7 FEBRUARY 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 8 February 2023 to 7 February 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Just be a Child enables Kenyan children to experience childhood through the provision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

b. Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 7 FEBRUARY 2024

Achievements and performance

a. Charitable activities

In 2023/24, Just be a Child has continued to meet its above detailed objectives and aims.

The trustees would like to thank the various donors to the charity, both cash donations and the donation of books that have been distributed in linewith the objectives and aims detailed above. The trustees acknowledge donations in the year from:

Dollimore & Christie
Books for Africa
Girlchrist Education
The Follett Trust
Archer Trust
World Traders
Barton-le-Clay Rotary Club
Biggleswade Rotary Club
Rotary Club of Hitchin
Kiwani Organisation UK
Individuals who donated throughout the year

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial position

Our total income for 2023/24 has increased with the income for the year totalling £73,078 which is an increase of £15,053 from 2022/23.

A surplus of £6,317 was made in the year (2022/23 - £10,486).

c. Reserves policy

Just be a Child maintains sufficient reserves to meet forecasted project costs. This policy is operating in line with the trustees' requirements, with total unrestricted funds of £10,409 at the year end date.

Structure, governance and management

a. Constitution

Just Be A Child is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 7 FEBRUARY 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

Statement of Trustees' responsibilities


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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

.....CG98E3621E3B480.....
D Bugeja
Trustee

Date: 24-Oct-2024

JUST BE A CHILD

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 7 FEBRUARY 2024

Independent Examiner's Report to the Trustees of Just Be A Child ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 7 February 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

Signed:  DocuSigned by:
CE674248388045E...

Dated: 28-Oct-2024

S L Cuzner FCCA ACA

Menzies LLP, Chartered Accountants

Richmond House
Walkern Road
Stevenage
SG1 3QP

JUST BE A CHILD

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 7 FEBRUARY 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	30,120	42,958	73,078	58,025
Total income		30,120	42,958	73,078	58,025
Expenditure on:					
Charitable activities	3	24,633	42,128	66,761	47,539
Total expenditure		24,633	42,128	66,761	47,539
Net movement in funds		5,487	830	6,317	10,486
Reconciliation of funds:					
Total funds brought forward		-	9,579	9,579	(907)
Net movement in funds		5,487	830	6,317	10,486
Total funds carried forward		5,487	10,409	15,896	9,579

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

JUST BE A CHILD
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REGISTERED NUMBER: 08393208

BALANCE SHEET
AS AT 7 FEBRUARY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	5,159	-
		<u>5,159</u>	<u>-</u>
Current assets			
Stocks	8	3,247	2,847
Cash at bank and in hand		10,490	9,732
		<u>13,737</u>	<u>12,579</u>
Creditors: amounts falling due within one year	9	(3,000)	(3,000)
Net current assets		<u>10,737</u>	<u>9,579</u>
Total assets less current liabilities		<u>15,896</u>	<u>9,579</u>
Total net assets		<u><u>15,896</u></u>	<u><u>9,579</u></u>
Charity funds			
Restricted funds	10	5,487	-
Unrestricted funds	10	10,409	9,579
Total funds		<u><u>15,896</u></u>	<u><u>9,579</u></u>

JUST BE A CHILD
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08393208

BALANCE SHEET (CONTINUED)
AS AT 7 FEBRUARY 2024

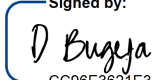
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act 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 and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

.....CC96E3621E3B490.....
D Bugeja
(Trustee)

Date: 24-Oct-2024

The notes on pages 9 to 14 form part of these financial statements.

JUST BE A CHILD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Just Be A Child meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

1.3 Income

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

1.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20%
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1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

JUST BE A CHILD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

1. Accounting policies (continued)

1.8 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations				
Donations	9,671	19,270	28,941	42,631
Gift aid	-	4,012	4,012	2,548
Donation of books	-	12,676	12,676	7,846
Grants	15,449	-	15,449	-
Storage UK	5,000	-	5,000	5,000
Pens and pencils donation	-	7,000	7,000	-
Total 2024	30,120	42,958	73,078	58,025
			Restricted funds 2024 £	Total funds 2024 £
Library			15,449	15,449

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

3. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	24,633	42,128	66,761	47,539

4. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £400 (2023 - £350).

5. Staff costs

	2024 £	2023 £
Wages and salaries	9,892	9,000
	9,892	9,000

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

	2024 No.	2023 No.
Employees	3	2

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

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 7 February 2024, no Trustee expenses have been incurred (2023 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

7. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
Additions	6,070
At 7 February 2024	<u>6,070</u>
Depreciation	
Charge for the year	911
At 7 February 2024	<u>911</u>
Net book value	
At 7 February 2024	<u><u>5,159</u></u>
At 7 February 2023	<u><u>-</u></u>

8. Stocks

	2024 £	2023 £
Books for donation	<u>3,247</u>	<u>2,847</u>

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>3,000</u>	<u>3,000</u>

JUST BE A CHILD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

10. Statement of funds

Statement of funds - current year

	Balance at 8 February 2023 £	Income £	Expenditure £	Balance at 7 February 2024 £
Unrestricted funds				
General Funds	9,579	42,958	(42,128)	10,409
Restricted funds				
Grants from trusts	-	9,671	(4,184)	5,487
Library	-	15,449	(15,449)	-
Storage UK	-	5,000	(5,000)	-
	-	30,120	(24,633)	5,487
Total of funds	9,579	73,078	(66,761)	15,896

Statement of funds - prior year

	<i>Balance at 1 February 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 7 February 2023 £</i>
Unrestricted funds				
General funds	(907)	24,822	(14,336)	9,579
Restricted funds				
Storage UK	-	5,000	(5,000)	-
Grants from trusts	-	28,203	(28,203)	-
	-	33,203	(33,203)	-
Total of funds	(907)	58,025	(47,539)	9,579

JUST BE A CHILD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2024

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	5,159	5,159
Current assets	5,487	8,250	13,737
Creditors due within one year	-	(3,000)	(3,000)
Total	5,487	10,409	15,896

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	12,579	12,579
Creditors due within one year	(3,000)	(3,000)
Total	9,579	9,579

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 7 February 2024.