

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 7TH FEBRUARY 2020
FOR
JUST BE A CHILD**

Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
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SG1 3QP

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FOR THE YEAR ENDED 7TH FEBRUARY 2020

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JUST BE A CHILD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 7TH FEBRUARY 2020**

TRUSTEES

D Bugeja
A Lang
L McAlinden (resigned 7/2/20)
J Meadows (resigned 7/2/20)
L Sawyer
A M Mwachibibo (resigned 8/2/19)
L Lang (appointed 8/2/19)

REGISTERED OFFICE

5 Lindens
Stevenage
Hertfordshire
SG1 1ST

REGISTERED COMPANY NUMBER 08393208 (England and Wales)

REGISTERED CHARITY NUMBER 1153532

INDEPENDENT EXAMINER

Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 7TH FEBRUARY 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 7th February 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

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.

FINANCIAL REVIEW

Financial position

Our total income for 2019/20 has risen with the total income for the year totalling £31,580 which is an increase of £2,691 from 2018/19.

A loss of £7,057 was made in the year (surplus £5,491 in 2018/19).

During the year the charity received restricted donations of £9,025 from The UK Aid Direct, Small Charities Challenge Fund.

Reserves policy

Just Be A Child maintains sufficient reserves to meet forecasted project costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity 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.

Recruitment and appointment of new 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.

JUST BE A CHILD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 7TH FEBRUARY 2020**

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

Approved by order of the board of trustees on 4th June 2020 and signed on its behalf by:

..... A. Lang
A Lang - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUST BE A CHILD**

Independent examiner's report to the trustees of Just Be A Child ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 7th February 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.



S Cuzner
Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

Date: 12/06/2020.....

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 7TH FEBRUARY 2020

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 22,555 | 9,025 | 31,580 | 28,889 |
| EXPENDITURE ON | | | | | |
| Charitable activities | 3 | | | | |
| Charitable expenditure | | 29,612 | 9,025 | 38,637 | 23,398 |
| NET INCOME/(EXPENDITURE) | | (7,057) | - | (7,057) | 5,491 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 11,864 | - | 11,864 | 6,373 |
| TOTAL FUNDS CARRIED FORWARD | | 4,807 | - | 4,807 | 11,864 |

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
7TH FEBRUARY 2020

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 6,474 | - | 6,474 | 11,864 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (1,667) | - | (1,667) | - |
| NET CURRENT ASSETS | | <u>4,807</u> | <u>-</u> | <u>4,807</u> | <u>11,864</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>4,807</u> | <u>-</u> | <u>4,807</u> | <u>11,864</u> |
| NET ASSETS | | <u>4,807</u> | <u>-</u> | <u>4,807</u> | <u>11,864</u> |
| FUNDS | | | | | |
| Unrestricted funds | 7 | | | <u>4,807</u> | <u>11,864</u> |
| TOTAL FUNDS | | | | <u>4,807</u> | <u>11,864</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 7th February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 7th February 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
7TH FEBRUARY 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4th June 2020
..... and were signed on its behalf by:

..... A. Lang
A. Lang
A Lang - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7TH FEBRUARY 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 7TH FEBRUARY 2020

2. DONATIONS AND LEGACIES

| | 2020 | 2019 |
|--------------|---------------|---------------|
| | £ | £ |
| Donations | 21,124 | 5,774 |
| Gift aid | 150 | 248 |
| Grants | 3,200 | 10,435 |
| Partners | - | 6,538 |
| Storage UK | 4,000 | 5,894 |
| Other income | 3,106 | - |
| | <u>31,580</u> | <u>28,889</u> |

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

| | 2020 | 2019 |
|--------------|--------------|---------------|
| | £ | £ |
| Other grants | <u>3,200</u> | <u>10,435</u> |

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs £ | Totals £ |
|------------------------|----------------------|-----------------------|---------------|
| Charitable expenditure | <u>37,750</u> | <u>887</u> | <u>38,637</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 7th February 2020 nor for the year ended 7th February 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 7th February 2020 nor for the year ended 7th February 2019.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 7TH FEBRUARY 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 28,889 | - | 28,889 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable expenditure | 23,398 | - | 23,398 |
| NET INCOME | 5,491 | - | 5,491 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 6,373 | - | 6,373 |
| TOTAL FUNDS CARRIED FORWARD | <u>11,864</u> | <u>-</u> | <u>11,864</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|-----------------|--------------|-----------|
| Other creditors | <u>1,667</u> | <u>-</u> |

7. MOVEMENT IN FUNDS

| | At 8.2.19 £ | Net movement in funds £ | At 7.2.20 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 11,864 | (7,057) | 4,807 |
| TOTAL FUNDS | <u>11,864</u> | <u>(7,057)</u> | <u>4,807</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 7TH FEBRUARY 2020

7. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 22,555 | (29,612) | (7,057) |
| Restricted funds | | | |
| UK Aid direct, small charities challenge fund | 9,025 | (9,025) | - |
| TOTAL FUNDS | <u>31,580</u> | <u>(38,637)</u> | <u>(7,057)</u> |

Comparatives for movement in funds

| | At 8.2.18 £ | Net movement in funds £ | At 7.2.19 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 6,373 | 5,491 | 11,864 |
| TOTAL FUNDS | <u>6,373</u> | <u>5,491</u> | <u>11,864</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 28,889 | (23,398) | 5,491 |
| TOTAL FUNDS | <u>28,889</u> | <u>(23,398)</u> | <u>5,491</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 7TH FEBRUARY 2020

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 7th February 2020.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 7TH FEBRUARY 2020**

| | 7.2.20 £ | 7.2.19 £ |
|---------------------------------|----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 21,124 | 5,774 |
| Gift aid | 150 | 248 |
| Grants | 3,200 | 10,435 |
| Partners | - | 6,538 |
| Storage UK | 4,000 | 5,894 |
| Other income | 3,106 | - |
| | <u>31,580</u> | <u>28,889</u> |
| Total incoming resources | 31,580 | 28,889 |
| EXPENDITURE | | |
| Charitable activities | | |
| Travel costs | 1,772 | 1,104 |
| Storage UK | 4,000 | 4,160 |
| UK project costs | 1,438 | 1,270 |
| Kenya project costs | 6,045 | 5,809 |
| Playground construction | 531 | 98 |
| Repairs | 1,315 | 375 |
| Library construction | 16,071 | 9,628 |
| Fundraising | 2,652 | - |
| Wages | 3,303 | - |
| Sundry costs | 623 | - |
| | <u>37,750</u> | <u>22,444</u> |
| Support costs | | |
| Other | | |
| Administrative costs | 887 | 954 |
| | <u>887</u> | <u>954</u> |
| Total resources expended | 38,637 | 23,398 |
| Net (expenditure)/income | (7,057) | 5,491 |

This page does not form part of the statutory financial statements