Kids Matter

Report and Accounts
Year ended 31 December 2025

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Kids Matter

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Governing Document	CIO dated 17 September 2015
Charity Registration Number	1163617
Principal Address	Rutland House 23-25 Friar Lane Leicester LE1 5QQ
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC

Contents	**Page**

Kids Matter

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

a) Training individuals to run parenting groups for the parents and carers of children under 10, with a particular focus on communities with higher levels of deprivation and family breakdown;

b) Developing and providing training materials; and

c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the wellbeing of families and the welfare of children.

Poverty rates for children in the UK continues to grow at an alarming rate with 1 in 3 children being raised in poverty. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in these situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programmes to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter’s award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country’s most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the voluntary sector, we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Summary of the charity's main activities and achievements

2025 has been a year of both challenge and opportunity for families across the UK. The need remains stark: child poverty continues to rise, and more children than ever are struggling with their mental health. These realities highlight the ongoing urgency of our mission – reducing the impact of poverty on children through community-based parenting programmes.

This year, we ran 86 parenting programmes, reaching 452 parents which ultimately meant we reached 1,039 children in need, our largest number to date. However, this is a conservative estimate of our influence on these families as many of our parents will go on to have more children and will be so much better equipped. We know too that for every child whose family dynamics and relationships have changed, we are potentially changing the next generation as well.

We continue with our core model of partnerships with local churches and charities and their links to schools, community centres, health visitors (and more) within the community. These pre-existing relationships have enabled more families to access Kids Matter programmes, resulting in more children being given the opportunity to thrive.

Alongside our popular online sessions, we brought back in-person facilitator trainings in Manchester and Liverpool – creating space for connection and hands-on learning bringing in 31 new partners, our largest number of new partners yet.

Our prison programmes are running well in Brixton and Wormwood Scrubs prisons in London as well as in Deerbolt Prison in the North East of England. We are so pleased to see these prisons welcome the programmes and to be working closely with Chaplaincy as our ‘church partner’ to bring additional pastoral support to the dads we support there. Going forwards, we have secured new funding for the next two years to grow and deepen our prison work; helping more parents rebuild family relationships. We’re also continuing our ongoing partnership with Children Heard & Seen, whose expertise enriches the programmes we deliver together for families affected by parental imprisonment.

This year also saw the launch of a major research study funded by The National Lottery Community Fund, in collaboration with Edge Hill University. The study will track the long-term impact of Kids Matter parenting programmes on families facing disadvantage.

We continue to conduct rigorous evaluation of all our programmes, supervising and supporting each facilitator and ensuring fidelity to the model. The results from our key metrics using standardised measures to monitor changes in parental mental health, child behaviour and parental self-efficacy continue to show positive effects that last at least to our 3 month follow up if not beyond.

Throughout the year the Senior Leadership Team and Trustees regularly review and update KPI measures linked to the current 3 year strategy document (2024 – 2026). These cover 4 defined areas as follows: Financial sustainability, Reaching our Partnership and Parent/Child impact goals, Achieving measurable and recognised evaluation and accreditation, maintaining and enhancing strong team culture and EDI goals. KPIs are discussed, monitored and reviewed as part of the monthly Senior Leadership Team Strategy meeting and by the Trustees, 3 times per year at their termly board meeting.

Whilst the landscape continues to be bleak in terms of soaring levels of need, we are hopeful. We see incredible work being done on the ground with our partners and we are determined to contribute and do our part to empower parents to transform their family lives not just for this generation but for the ones to come.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees and are supervised by the Chair of Trustees.

Our Partnership and Support Coach teams manage relationships with our partner leads in churches and with our church facilitators respectively. As an organisation, our community-based programmes are delivered by volunteers as part of a role within their church, who are our partners. We support the work of our volunteers through coaching and mentorship deployed through our Support Coach team.

Our Senior Leadership Team develop the strategy within the context of both our area of work and wider considerations, such as the ongoing consequences of the pandemic or the cost-of-living crisis, and put this to the board for scrutiny, revision and approval, together with regular reviews of risk, areas of success and opportunities for growth. The Senior Leadership Team is responsible for ensuring the delivery of our strategic goals.

Volunteers

The use of and support by, volunteers to the charity, is critical in achieving Kids Matter`s objectives and successes, both in terms of Parents/Children reached and the good stewardship of funds raised. Each programme we run with a Church or Charity partner requires a minimum of 2 volunteers to successfully run. Programme volunteers (Facilitators) are recruited through the Church and Charity partners we work with.

Financial review

We ended the financial year successfully and whilst we narrowly missed our budget forecast income, we reduced our budget expenditure for the year and ended the year with a surplus. In addition to this we have sustained and grown our major donor base and whilst continuing to benefit from significant multiyear grants such as The National Lottery, Benefact Trust, Garfield Weston, Rank and Julia and Hans Rausing.

Our overall income came to £892,010 (£795,496 – 2024) with a total expenditure of £808,566 (£703,111 – 2024) resulting in a surplus of £83,444 (£92,385 surplus – 2024) – this is above our forecast budget surplus of £18,508 (£73,956 – 2024). Actual income was only marginally under budgeted income for 2025, with the surplus being mainly due to lower spending than budgeted on salaries and indirect costs.

Investments

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, are held in cash.

Fundraising

In line with the reporting requirements included in the Charities Act 2016 the Trustees confirm that all fundraising is done in compliance with fundraising best practice. All fundraising activities are in line with the vision, values and mission of Kids Matter.

We are very fortunate to have maintained a successful Trusts & Grants fundraising programme this year and as we move into 2026 we will be looking to build further financial resilience by growing relationships with foundations to fund our work on a multi-year basis, whilst also increasing our fundraising through the use of campaigns and regular giving initiatives to widen our pool of regular donors. This will help to mitigate the longer term risk of larger donors being unable to continue to support the charity to the same extent as they have done in the past.

Salaries

All staff salaries are considered within a framework of pay bands that are monitored by the independent salary review board (a new initiative agreed by the Trustees in October 2024) , benchmarking against other faith-based charities of similar sizes. Pay for all staff is reviewed on an annual basis and a recommendation made by the salary review board to the Trustees for decision. Salaries for the Senior Leadership Team members are agreed between the salary review board, CEO & COO, except for the salary of the CEO who currently does not take a salary and which remains a matter for discussion and future mitigation for the whole board.

Reserves policy

In 2024 the Trustees agreed to amend the reserves policy to retain a minimum of 4 months operating costs in unrestricted reserves (£260,000) and a minimum of 2 months operating costs in general funds (£130,000). At the year end, the charity held cash of £565,006 (£491,986 - 2024) of which £501,564 were unrestricted funds. We finished the year in a strong position due to a combination of underspending against our 2025 budget but also through some significant, one-off donations. This additional funding will be carried forward to fund growth in key areas, such as in our Support Coach team, allowing us to support more facilitators and in fundraising to further widen our donor base. The Trustees acknowledge that due to our continued growth and the subsequent increase in forecast budget expenditure for 2026 (£978,455), we will need to continue to work hard to build a strong donor pipeline for the coming 3 years in order to maintain our reserves position and healthy cash flow.

Cost-of-Living Crisis

The cost-of-living crisis and unstable world financial markets continue to affect the charity as we have sought to strike a balance between financial responsibility and supporting members of the team. We are also very conscious of the challenge that it presents for our facilitators, many of whom are volunteers, and for families already living in poverty. We continue to partner with organisations like Safe Families and Warm Welcome to explore ways of offering wrap-around support for families beyond our own programme and community.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial, or reputational. Our risk register and safeguarding protocols are reviewed regularly by the Board and the Executive team. The trustees review the charity's activities regularly to identify significant risks and, where possible, take appropriate measures to mitigate those risks.

The charity’s financial risks relate to income-generation. We have excellent control systems for our expenditure, and this is regularly reviewed, however, historically we have been reliant on a small pool of large donations for a significant proportion of our operating budget. Over the last year significant work has been undertaken to diversify our income streams which will continue in 2026 and beyond.

Plans for the future

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty to close to 5 million in the UK, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and wellbeing, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually reduce an individual’s ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context/framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages resulting from living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now evident with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do so.

Other innovation include the piloting of programmes in Nairobi, Kenya in partnership with Untold, a charity offering support to parents with HIV/AIDS across Africa as well in Atlanta, GA with 2 organisations reaching extremely vulnerable families. We will evaluate the viability of this international expansion at the end of this year but are excited to see our vision flourishing in much needed areas outside the UK.

For the coming year we are therefore focused on:

1. Continuing to build on the pilots we launched in 2024 to increase our reach into even more communities and help even more struggling families.

2. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators.

3. Investing in robustly enhancing our programme evaluation through a 3 year research project in partnership with Edge Hill University utilising funds secured through the National Lottery.

4. Intentionally set targets and provide team wide training and resources to improve our Equity, Diversity and Inclusion reach at all levels of the organisation: ensuring that our programmes, our training and our team recruitment are as wide and inclusive as possible.

5. Continuing to promote Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child in need.

6. Building on our prison work to run regular programmes in at least 3 prisons over the coming year as well as supporting families on the outside through our partnership with CHS. Build on our new partnership with Deerbolt prison in the North East.

7. Building on our deliberate investment in the Northwest in Liverpool and Merseyside, expanding our partnership network in this area and pioneering it as our first "regional hub"

8. Replicating our North West model in the South West as we build on our existing Church partnerships in the Bristol area.

9. Continue to evaluate the success of our partnerships with SF and Children Heard and Seen to see if those models are a good investment.

10. Look for any new charities/organisations to partner with to increase our reach in the same way as we have launched to date with SF and CHS.

11. Partner with the American charity "Untold" to evaluate, plan, design and launch a 2026 Kids Matter programme in Nairobi, Kenya.

12. Grow our understanding of the resources we require to launch our Kids Matter programmes in the United States, alongside investigating Church partnership and funding opportunities in Atlanta USA.

13. Completing and rolling out a digital KM training offer to make our training available to more people for whom taking time off work to come and train is a struggle.

14. Continuing to Invest in our new partnership with "Baby Zone" to run our programmes in their centres with new and existing Church partners.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approval

This report was approved by the trustees and signed on their behalf by:

Anja Batista Sonksen
Anja Batista Sonksen (Jun 9, 2026 18:38:57 GMT+1)

Anja Batista-Sonksen

Date: Jun 9, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

Kids Matter
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 10 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nick Spear
Nick Spear (Jun 22, 2026 08:06:37 GMT+1)

Nick Spear ACCA
Association of Chartered Certified Accountants

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 22, 2026

Kids Matter

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	610,000	253,541	863,541	775,234
Charitable activities	4	25,052	-	25,052	16,237
Investments		3,417	-	3,417	4,025
Total income and endowments		638,469	253,541	892,010	795,496
EXPENDITURE ON:					
Charitable activities	5	548,674	190,100	738,774	620,074
Raising funds	6	69,792	-	69,792	83,036
Total expenditure		618,466	190,100	808,566	703,111
Net income/(expenditure)		20,003	63,441	83,444	92,385
Transfers between funds	12	-	-	-	-
Net movement in funds		20,003	63,441	83,444	92,385
Reconciliation of funds:					
Total funds brought forward		485,741	-	485,741	393,356
Total funds carried forward	12	505,744	63,441	569,185	485,741

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 13-18 form part of these accounts.

Kids Matter

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
CURRENT ASSETS					
Debtors	8	18,152	-	18,152	5,374
Cash at bank and in hand	9	501,565	63,441	565,006	491,986
		519,717	63,441	583,158	497,360
CREDITORS: Amounts falling due within one year	10	(13,973)	-	(13,973)	(11,619)
Net current assets / (liabilities)		505,744	63,441	569,185	485,741
Total assets less current liabilities		505,744	63,441	569,185	485,741
TOTAL NET ASSETS		505,744	63,441	569,185	485,741
FUND BALANCES	12				
Unrestricted Funds					
General funds		505,744	-	505,744	485,741
Designated funds		-	-	-	-
		505,744	-	505,744	485,741
Restricted Funds		-	63,441	63,441	-
		505,744	63,441	569,185	485,741

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Anja Batista Sonksen
Anja Batista Sonksen (Jun 9, 2026 18:38:57 GMT+1)
Anja Batista-Sonksen

Date: Jun 9, 2026

Eli Gardner
Eli Gardner (Jun 15, 2026 17:09:49 GMT+1)
Eli Gardner

Date: Jun 15, 2026

Charity number: 1163617

The notes on page 13-18 form part of these accounts.

Kids Matter

FOR THE YEAR ENDED 31 DECEMBER 2025

CASH FLOW STATEMENT

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	69,603	108,294
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,417	4,025
Net cash provided by/(used in) investing activities		3,417	4,025
Change in cash and equivalents in the reporting period		73,020	112,319
Cash and equivalents at the beginning of the year	b	491,986	379,667
Cash and cash equivalents at the end of the year	b	565,006	491,986

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	83,444	92,385
Adjustments for:		
(Increase)/decrease in debtors	(12,778)	20,794
Increase/(decrease) in creditors	2,354	(861)
Net cash provided by (used in) operating activities	69,603	108,294

Note b: Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank with immediate access	565,006	491,986
Total cash and cash equivalents	565,006	491,986

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate 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 approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2025	2024
	£	£
Donations, legacies and grants	850,612	761,300
Donations in kind (note 3a)	1,784	400
Income tax recoverable	11,145	13,534
	863,541	775,234

a Donations in kind comprise:

	2025	2024
	£	£
Donated facilities - use of office	1,784	400
	1,784	400

4 Income from charitable activities

	2025	2024
	£	£
Partnership fees	14,761	13,517
Training income	5,300	2,700
Other charitable activities	4,991	20
	25,052	16,237

5 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Staff employment and training costs (excluding fundraising staff, see Note 6)	619,564	540,578
Programme materials	17,773	16,572
IT and professional fees	70,883	36,966
Donations in kind expensed	1,784	400
Other costs	9,432	8,931
	719,436	603,448
Grants payable (note 5c)	1,050	1,000
	720,486	604,448
b Costs incurred on support & administration		
Governance costs		
Accounts and independent examination	4,620	4,020
	4,620	4,020
Rent and premises maintenance	1,673	2,640
Office supplies and administration	11,995	8,966
	18,288	15,626
Total charitable expenditure	738,774	620,074

The fee payable to the independent examiner for preparing and examining the accounts was £4,440 (2024: £4,200); in addition the charity paid £2,222 (2024: £1,551) to Stewardship for payroll bureau services.

c Grants payable

	Institutions	Individuals	2025
	£	£	£
Grants for the relief of poverty	1,050	-	1,050
	1,050	-	1,050

The comparatives for the previous year are as follows:

	Institutions	Individuals	2024
	£	£	£
Grants for the relief of poverty	1,000	-	1,000
	1,000	-	1,000

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
The Good Faith Foundation	1,050	1,000
	1,050	1,000

6 Cost of raising funds

	2025	2024
	£	£
Fundraising costs	69,792	83,036
	69,792	83,036

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 21 (2024: 19). Most of the charity's activities are carried out by volunteers.

One employee (2024: 0) received total employee benefits (excluding employer pension costs) in the band £60,001–£70,000 during the year.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were £65,173 (2024: £49,664)

No trustees received employment benefits in either the current or preceding year.

8 Debtors

	2025	2024
	£	£
Falling due within one year:		
Tax recoverable	1,334	1,000
Other debtors	1,852	-
Prepayments and accrued income	14,966	4,374
	18,152	5,374

9 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	565,006	491,986
	565,006	491,986

10 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	5,554	5,758
Accruals	8,419	5,861
	13,973	11,619

11 Pension commitments

During the year employer's pension contributions totalling £22,609 (2024: £14,210) were payable to defined contribution personal pension schemes. Pension contributions of £4,120 were owing at the balance sheet date (2024: £3,376).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
General Unrestricted Funds	485,741	638,469	(618,466)	-	-	505,744
Total Unrestricted Funds	485,741	638,469	(618,466)	-	-	505,744
Restricted Funds						
National Lottery : Core costs	-	100,000	(100,000)	-	-	-
National Lottery : Impact Project	-	27,663	(28,969)	-	-	(1,306)
National Lottery : Online Training Platform	-	20,878	(5,532)	-	-	15,346
Julia Rousing Trust fund	-	50,000	(50,000)	-	-	-
Research and Support	-	55,000	(5,599)	-	-	49,401
	-	253,541	(190,100)	-	-	63,441
Aggregate of funds	485,741	892,010	(808,566)	-	-	569,185

Fund Descriptions

The National Lottery: Core costs fund is a fund restricted for use on core operating costs

The National Lottery: Impact Project fund is a fund restricted for use on research costs. This restricted fund is in deficit at the year end as funding is anticipated to cover this in 2026.

The National Lottery: Online Training Platform fund is a fund restricted for use on costs to develop an online training resource.

Julia Rausing Trust fund is a fund restricted for use on core operating costs**.**

The Research and Support fund is a restricted fund to cover the research and support costs.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2025 £
Debtors	18,152	-	-	18,152
Cash at bank and in hand	501,565	-	63,441	565,006
Creditors falling due within one year	(13,973)	-	-	(13,973)
	505,744	-	63,441	569,185

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
General Unrestricted Funds	378,808	794,496	(687,563)	-	-	485,741
Total Unrestricted Funds	378,808	794,496	(687,563)	-	-	485,741

12 Funds (Continued…)

Restricted Funds

The Big Give	14,548	-	(14,548)	-	-	-
The Nagle Family Foundation	-	1,000	(1,000)	-	-	-
	14,548	1,000	(15,548)	-	-	-
Aggregate of funds	393,356	795,496	(703,111)	-	-	485,741

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2024 £
Debtors	5,374	-	-	5,374
Cash at bank and in hand	491,986	-	-	491,986
Creditors falling due within one year	(11,619)	-	-	(11,619)
	485,741	-	-	485,741

13 Transactions with related parties

a) received donations totalling £115,240 (2024: £100,293) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) reimbursed expenses totalling £403 to trustees (2024: £264) for travel to meetings.

There have been no other transactions with related parties during the year.

Kids Matter

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2025	2025	2025	2025	2024	2024	2024	2024
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	610,000	-	253,541	863,541	774,234	-	1,000	775,234
Charitable activities	4	25,052	-	-	25,052	16,237	-	-	16,237
Investments		3,417	-	-	3,417	4,025	-	-	4,025
Total income and endowments		638,469	-	253,541	892,010	794,496	-	1,000	795,496
EXPENDITURE ON:									
Charitable activities:	5	548,674	-	190,100	738,774	604,526	-	15,548	620,074
Raising funds		69,792	-	-	69,792	83,036	-	-	83,036
Total Expenditure		618,466	-	190,100	808,566	687,563	-	15,548	703,111
Net income/(expenditure)		20,003	-	63,441	83,444	106,933	-	(14,548)	92,385
Transfers between funds	12	-	-	-	-	-	-	-	-
Net movement in funds		20,003	-	63,441	83,444	106,933	-	(14,548)	92,385
Reconciliation of funds:									
Total funds brought forward		485,741	-	-	485,741	378,808	-	14,548	393,356
Total funds carried forward	12	505,744	-	63,441	569,185	485,741	-	-	485,741