REGISTERED COMPANY NUMBER (England and Wales): 03636219
REGISTERED CHARITY NUMBER (England & Wales): 1075789
REGISTERED CHARITY NUMBER (Scotland): SC039477

Report of the Trustees and

Consolidated Financial Statements for the Year Ended 30 November 2025

for

Kids Out UK

Dux Advisory Limited
Kennel Club House, Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Kids Out UK

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for the Year Ended 30 November 2025

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Kids Out UK

Message from the Chair

Throughout its history, KidsOut has been driven by a simple but powerful belief: that children experiencing some of the most difficult circumstances imaginable deserve opportunities for happiness, hope and a brighter future. That purpose remains as important today as it has ever been.

During the past year, we have continued to make a tangible difference to thousands of children and families affected by domestic abuse. Through Toy Boxes, days out, workshops, digital devices, and improvements to refuge environments, we have provided practical help and positive experiences at times when they can matter enormously.

During the year, 10,890 children received Toy Boxes on arrival at domestic abuse refuges and at Christmas, providing them with a sense of comfort, belonging and something of their own at what can be an extremely difficult time. We also distributed 29,700 individual toys to children affected by domestic abuse and through our work with other charities, helping to bring moments of happiness and normality to children and families.

Our fun days provided opportunities for 8,370 children and families to spend time together, have fun and create positive memories away from the challenges they may be experiencing. We also supported 110 children through workshops, creating opportunities for children to express themselves, build confidence and begin to process their experiences.

Digital inclusion remains an important part of supporting children's learning and connection. Through recycled digital devices, we supported 30 children to access technology that can help them learn, communicate, and participate more fully in everyday life.

We also recognise that the environment in which children live can have a significant impact on their wellbeing. Through our DIY SOS projects, we supported improvements to two refuge environments, alongside a sensory room makeover, creating spaces that are more welcoming, engaging, and supportive for children and families.

In total, KidsOut services provided support to more than 47,000 children(1). While these numbers demonstrate the scale of our work, each figure represents an individual child and an opportunity to make a positive difference. Behind every number is a child who deserves happiness, hope and the opportunity to thrive.

Our volunteers continue to be central to KidsOut's work, contributing more than 3,000 hours across the year. Nine dedicated volunteers provided over 1,300 hours supporting the sorting, packing and organisation of thousands of Toy Boxes, alongside more than 250 corporate volunteers from organisations who contributed a further 1,290 hours, particularly during the busy Christmas period. Volunteers also supported activities across our office, events, and local communities, contributing a further 400 hours and demonstrating the breadth and commitment of the KidsOut volunteer community.

The fundraising environment remains challenging, and these pressures have impacted our overall income and bottom line. We were grateful for generous in-kind toy donations from the public, alongside corporate support from trusted partners. We also held Question of Sport events in Leeds, London and Birmingham with our regional committees, as well as golf days and sponsored challenges including the National and Yorkshire Three Peaks and the London and Brighton Marathons. This was complemented by funding from trusts and foundations and valued corporate partners.

Our fundraising team continues to evolve, strengthening relationships and developing a more diverse and sustainable income base across individual giving, corporate partnerships, trusts and foundations and community fundraising, while reducing reliance on individual events.

This has also been a year in which we have looked carefully at KidsOut itself and the organisation we need to become for the future. Although this report relates to a previous reporting period in 2025, I am writing this as the new Chair in 2026.

(1) This figure represents the total number of children supported across KidsOut services. It does not represent unique individuals, as a child may benefit from more than one service'

Periods of change inevitably bring challenges, but they also create opportunity. Over the year we have begun strengthening our governance, leadership, financial management, processes and organisational structure. These foundations matter. A well-governed and well-led charity is better equipped to protect the resources entrusted to it, support its people and, ultimately, deliver greater and more sustainable impact to the children and families it exists to serve.

A significant part of that renewal has been investment in leadership. Following a period of interim management, we were delighted to appoint Catherine Kirk as Chief Executive. Catherine has brought renewed focus and stability to the organisation and is building a team and culture capable of taking KidsOut forward with confidence and expanding our impact for the children we serve.

The Board itself has also evolved. I was privileged to join KidsOut as Chair during the year alongside Thomas Reading and Olayemi Karim as new Trustees. We bring different experiences and perspectives but share a determination to ensure that KidsOut combines the compassion and energy that have always characterised the charity with strong governance, clear accountability and strategic ambition.

Our next stage is about more than organisational renewal.

We are developing a clearer, evidence-led understanding of the journey experienced by children affected by domestic abuse: what they need when they first reach safety, what they need as they begin to rebuild their lives, and how KidsOut and its partners can support them most effectively.

This means listening more closely to children, families, refuges and frontline organisations; developing our services around creating choice and a voice; strengthening our partnerships; and grounding future decisions in evidence and learning. Our ambition is not simply to provide moments of happiness, important though those moments are, but to consider how those experiences can form part of a broader journey towards recovery, confidence and opportunity. There is much still to do. Demand for specialist support remains high, the fundraising environment is challenging and expectations, rightly continue to increase around governance, safeguarding and demonstrating measurable impact. But these challenges reinforce rather than diminish the need for KidsOut and create an opportunity for us to become an even stronger and more effective organisation.

None of what we have achieved, or what we aspire to achieve next, would be possible without the extraordinary community around KidsOut.

To our supporters and donors, corporate and charitable partners, regional committees and volunteers: thank you for your generosity, time, energy and belief in our work. To the refuges and other organisations with whom we work: thank you for your partnership, expertise and trust. To our staff: thank you for your resilience and commitment during a period of considerable change. And to my fellow Trustees, both those who have provided continuity through this period and those who have recently joined us, thank you for your commitment to the responsibility we collectively carry.

Most importantly, to the children, young people and families we support you are the reason KidsOut exists.
Renewal is not an end in itself. It is about creating stronger foundations from which KidsOut can deliver greater and long-lasting impact.

As we look ahead, I believe those foundations are now being put in place.
Our task is to build upon them with ambition, discipline and compassion, ensuring that more children affected by domestic abuse have the life opportunities, experiences and support they need not simply to cope with what has happened to them, but to thrive.

Steve Bird

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Steve Bird
Chair of Trustees
Date
30/09/2026

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The trustees, who are also directors of the charitable company (the charity) for the purposes of the Companies Act 2006, are pleased to present their report together with the consolidated financial statements of the charity and its subsidiary for the year ended 30th November 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

This report is a financial governance report only and should be read in conjunction with the KidsOut Annual Report 1 Dec 2025 November 2026, which is available on the KidsOut website: KidsOut Annual Reports

The financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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

In line with our Memorandum & Articles of Association (2023), the objects of the company are to promote.

i. the provision of facilities for recreation and other leisure time activity, and
ii. education through leisure time activities to develop physical, mental and spiritual capacities

for the benefit of children and young people who are disadvantaged in any way, including sickness, disability or otherwise in need and so to improve their conditions in life and to support these children to grow to full maturity as individuals and members of society.

Public Benefit

The trustees follow the Charity Commission guidance on public benefit and use the phrase "Fun and Happiness" to encapsulate the types of activities we provided and promoted, recognising that, for children, recreational and leisure time activities are ones that they would choose to do. Further, that these activities successfully engage their interest making informal education possible and, by making them happy, improve their quality of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Report of the Trustees
for the Year Ended 30 November 2025

KidsOut is a charity dedicated to supporting children affected by domestic abuse. We are working towards a world where domestic abuse never defines a child's future.

KidsOut supports children affected by domestic abuse, including those who have been relocated to a women's refuge. For many children, leaving home happens suddenly and in the middle of the night, often with little more than the clothes they are wearing. They may be taken to an unfamiliar area, away from friends, school, extended family and the people and places they know. This can have a profound impact on a child's sense of security, wellbeing and belonging.

We work closely with women's refuges and domestic abuse support organisations across the UK, building strong partnerships to ensure our services reflect the needs and experiences of children and families. Children are at the heart of everything we do at KidsOut, and we support children affected by domestic abuse to have fun and access the support and opportunities they need to thrive. By creating opportunities for children to feel supported, valued and connected, we help them build resilience, restore a sense of hope and take positive steps towards recovery.

Achievements and performance

Please see the Chairs report for further details on this.

Financial Review

These financial statements cover the 12-month reporting period from the 1st December 2024 to the 30th November 2025. The charity extended its accounting reference period for the prior period (17-month, 1st July 2023 to 30th November 2024), as a result, for this period of reporting, comparative financial information may not be easily comparable.

The charity remained in a healthy financial position at the end of the reporting period with the cash position aided by the sale of the office. Income from both gifts in kind, comprising donated stock, and cash fundraising was lower than in the previous period. Despite this reduction, the charity had no material liabilities at the year end and held sufficient cash to meet all its commitments.
Growing cash funding remains a priority for the Board and the charity. Plans are in place to develop and increase cash income streams, strengthening the charity's ability to fund its ongoing operations and support the delivery of its charitable activities.

Principal funding sources

The principal funding sources were donations in kind in the form of Fun Days Out and Toys of £1,467,233 (2024: £7,606,469) together with income generated through fundraising of £463,854 (2024: £934,627).

Corporate toy donations can vary significantly from year to year. Following a substantial donation during the 17-month 2023–24 period, KidsOut received significantly less corporate toy donations in 2024–25. In addition, the evolution of our fundraising model resulted in a temporary dip in income during the financial year, which has now been addressed.

Reserves policy

The reserve policy during the year was as per the Charity Commission guidance. KidsOut maintained the recommended 6 months operating costs (£250,000); one year of committed services (£375,000) and provision for the reimbursement of ticket holders should the deferred events be cancelled, and refunds be requested (£140,000 net of deposits recoverable from venues).

Going Concern

The financial statements under consideration relate to an accounting period which ended before my appointment as Chair of Trustees of KidsOut and as a Director of Kids Out Trading Limited. My comments are therefore based upon the financial and other information subsequently made available to me, together with the current financial position and outlook of both organisations.

Having reviewed the information available to the Board, including current financial performance, cash resources, reserves, anticipated income and expenditure, and the financial position of Kids Out Trading Limited, I am satisfied that there is appropriate evidence to support the respective Boards' assessments that KidsOut and Kids Out Trading Limited remain going concerns.

In reaching this view, I have considered the Charities ability to meet it's obligations as they fall due, together with the principal financial risks and uncertainties identified by management and the Boards.

Since my appointment, considerable emphasis has been placed on strengthening financial management, governance and oversight. Current management information provides reasonable confidence that the Charity has sufficient resources to continue operating and meeting their obligations for the foreseeable future.

On the basis of the information presently available, I therefore support the respective Boards' conclusions that it is appropriate for the financial statements to be prepared on a going concern basis. I am not aware of any material uncertainties which have not been appropriately brought to the attention of the Boards and auditors and which would cast significant doubt upon the ability of either organisation to continue as a going concern.
This statement records my assessment based upon the information available to me at the date of approval and should be read alongside the formal going-concern assessments and financial statements approved by the respective Boards.

Principal risks and uncertainties

As with any charity operating in a challenging environment, KidsOut continues to manage several key risks. The external funding environment remains highly competitive, with increasing demand across the charitable sector and continued pressure on donors and funders. At the same time, the growing demand for KidsOut's services and our ambition to extend our reach require the organisation to continue strengthening its systems, processes and organisational capacity.

In response, KidsOut is taking steps to strengthen the foundations of the organisation, including improving financial management, governance, systems and processes, while continuing to invest in our people and leadership. A key priority is to diversify and strengthen our income base, reducing reliance on individual fundraising events and developing a broader mix of sustainable income from individual supporters, corporate partners, trusts and foundations and other strategic partnerships. This will help build greater resilience while enabling us to invest in our services and plan for the longer term.

We are also focused on strengthening our supporter and volunteer networks and developing partnerships that can increase both our reach and impact. Managing growth responsibly will remain an important priority, ensuring that KidsOut has the capacity, infrastructure and expertise to meet increasing demand while maintaining the quality and effectiveness of our services. By strengthening our financial resilience and organisational foundations, we can respond to changing needs and continue to support more children affected by domestic abuse in a sustainable way.

Financial risk management objectives and policies

The Trustees recognise the importance of robust financial controls and effective stewardship of the charity's resources. The charity's financial risk management framework is designed to safeguard its assets, ensure appropriate use of funds and support the long-term sustainability of its charitable activities.

Financial performance and liquidity are monitored through a formal monthly management reporting process, including management accounts, cash-flow forecasts and income and expenditure analysis. Annual departmental budgets are aligned to agreed objectives and KPIs, enabling performance against approved targets to be monitored and emerging financial risks to be identified and addressed at an early stage.

The charity continues to strengthen its internal control framework through investment in finance systems and the digitalisation of financial records, improving the accuracy, security, accessibility and auditability of financial information. Stock management and control procedures are also being strengthened, alongside work to maximise the use of the Luton warehouse, reducing reliance on third-party storage and improving oversight, accountability and security of stock.

The charity is also investing in key personnel and fundraising capacity to strengthen financial management, operational oversight and income generation, including the development of cash-based fundraising activities. Together, these measures strengthen the charity's financial resilience, improve risk management and support its ability to deliver its charitable objectives sustainably.

Kids Out UK

Report of the Trustees
for the Year Ended 30 November 2025

Administrative Details

Charity number:	1075789 (England and Wales)
Charity number:	SC039477 (Scotland)
Company number:	03636219 (England and Wales):
Registered Office:	14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE
Auditors:	Dux Advisory Limited Kennel Club House Gatehouse Way Aylesbury Buckinghamshire HP19 8DB
Bankers:	Metro Bank 44-46 Midsummer Arcade Milton Keynes Buckinghamshire MK9 3BB

Key Management Personnel:

Directors and Trustees

The trustees serving during the year end and since the year end were as follows:

S Williams (Treasurer) - resigned 22 June 2025
I Child – appointed 1 January 2022
M Stevens – resigned 22 July 2025
C Coward – appointed 25 April 2024 (resigned 16 February 2026)
A U Ibezi – appointed 24 July 2024
E Barnes-Vachell – appointed 10 February 2025
S Bird – appointed 16 February 2026
O Karim – appointed 16 February 2026
T Reading – appointed 16 February 2026

Chief Executive
Catherine Kirk

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

As set out in the Articles of Association, the trustees are nominated by other trustees and must be approved by a board meeting. One third of the trustees resign each year at the AGM of the charity (based on a rota system) but can stand again for re-election at the same meeting. When looking for new trustees to nominate, the trustee board undertakes a skills audit to highlight the areas desired by the charity and those currently lacking or under-represented.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making

The board of trustees administers the charity. The board meet quarterly, and individuals will input their areas of expertise through the Chief Executive where required at other times. The Chief Executive is appointed by the trustees to manage the day-to-day operation of the charity. The trustees delegate authority to the Chief Executive to facilitate operations including finance, fundraising, project development and service provision and employment.

Policies adopted for the induction and training of Trustees.

All new Trustees receive an induction to ensure they understand their legal and governance responsibilities, the work and strategic priorities of KidsOut, and the needs of children and families affected by domestic abuse. The induction includes an introduction to the charity's governing documents, policies and procedures, financial position, risk management framework, safeguarding responsibilities and current strategy, as well as meetings with members of the leadership team and opportunities to understand the charity's services and work in practice.
Trustees are also encouraged to undertake relevant training and development throughout their tenure to ensure they remain up to date with their responsibilities and emerging issues affecting the charity. Training needs are identified through the annual review of the Board and individual Trustee discussions, with appropriate external training and guidance provided where required. Trustees are expected to maintain an appropriate understanding of charity law, governance, safeguarding, financial oversight and other areas relevant to their role.

Key management remuneration

All Trustees give their time freely and no Trustee/Director received remuneration in the year. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size and scale of activity. A remuneration committee through the Chairman sets and approves all pay awards for the staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The staff of the charity submit their own areas of work to a risk assessment on an annual basis and the results of that are compiled in a risk register. This contains identified risks, the systems put in place to mitigate those risks and the procedures put in place to minimise the potential impact of those risks, should they materialise and is reviewed by the trustee board.

Related party relationships

KidsOut works closely with domestic abuse refuges, charities and other partner organisations to deliver its charitable objectives and ensure support reaches children and families who need it most. Refuges are key partners in identifying children and families who can benefit from KidsOut services, including Toy Boxes, fun days, digital support and improvements to refuge environments. We also work with a range of charitable and corporate partners who provide funding, resources, expertise and volunteering support. These relationships are based on shared objectives and collaboration, while KidsOut remains an independent charity responsible for its own governance, policies, financial management and strategic decisions.

Employee involvement
The charity is committed to effective two-way communication and engagement with its employees. Staff are encouraged to share their views and raise matters that may affect them through regular team meetings, one-to-one discussions, email, staff forums and other appropriate channels.

Employees are kept informed of significant developments affecting the charity, including its activities, performance and financial position. The Trustees recognise that effective communication and employee engagement support a positive working environment and contribute to the charity's continued development.

Inclusion, Diversity & Equity
The charity is committed to promoting diversity, equity and inclusion throughout recruitment, employment, training and career development. We welcome applications from people of all backgrounds and seek to ensure that recruitment and employment practices are fair and inclusive, regardless of race, ethnicity, nationality, age, sex, gender identity, disability, religion or belief, sexual orientation, socioeconomic background or other personal characteristics. We aim to provide equitable access to training, development and progression opportunities, while valuing the different experiences, perspectives and contributions of our staff.

Fundraising
KidsOut continues to explore sustainable income opportunities in support of its charitable objectives, ensuring that fundraising activities reflect its values and comply with applicable legislation and best practice.

The charity takes its responsibilities to donors and supporters seriously and handles personal data in accordance with the UK GDPR and Data Protection Act 2018. Donor information is not sold or exchanged for third-party marketing purposes, and supporters can update or withdraw their communication preferences at any time.

The Trustees are mindful of their responsibilities towards people, especially children experiencing vulnerability and are committed to ensuring that fundraising is conducted responsibly. Any concerns or complaints are taken seriously and used to improve our practices. During the year, KidsOut received no formal complaints relating to its fundraising activities.

Plans for future periods

As Trustees, we recognise the urgent need to ensure that children affected by domestic abuse have the opportunity to recover, thrive and build positive futures. Our focus for the year ahead is therefore on strengthening KidsOut while deepening our understanding of what children and families need, listening to their experiences and working closely with refuges and frontline organisations.
Our priorities are to consolidate the organisational changes we have made across leadership, governance and ways of working; develop a new, evidence-based strategy shaped by lived experience and the voices of children, families and partners; and continue to evolve our services across our four pillars of fun and happiness, access to essentials, supporting wellbeing, and learning and digital access.

Alongside this, we will strengthen the long-term sustainability of KidsOut by diversifying our income, investing in our people, systems, digital presence and fundraising, and continuing to develop our volunteers and partnerships. We will work with refuges, frontline organisations and wider partners to share learning, strengthen support and advocate for children affected by domestic abuse.

These priorities provide a clear direction while allowing us to remain responsive as we listen and learn. With demand for specialist support remaining high and the operating and fundraising environment continuing to be challenging, our ambition is to build a stronger, more sustainable and effective KidsOut, ensuring that more children affected by domestic abuse have the support and opportunities they need to thrive.

Kids Out UK

Report of the Trustees
for the Year Ended 30 November 2025

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Kids Out UK 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 which give a true and fair view of the of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

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

Approved by order of the board of trustees and signed on its behalf by the Chair.

Steve Bird

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Steve Bird – Trustee and Chair of Trustees

Date

30/09/2026

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Independent Auditor's Report for the Year Ended 30 November 2025

Qualified opinion

We have audited the financial statements of Kids Out UK (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30th November 2025 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Consolidated and Charity Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, except for the effects of the matter described in the Basis for qualified opinion section the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 30th November 2025 and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006

Basis for qualified opinion

We were unable to observe the counting of physical inventories for the charity, at or close to 30 November 2025, due to counting of physical inventories not being undertaken by the charity in a timely manner. This inventory is included in the balance sheet at 30 November 2025 at a value of £812,561. We were unable to satisfy ourselves using other audit procedures concerning the inventory quantities held at 30 November 2025. Consequently, we were unable to determine whether any adjustment to this valuation was necessary.

In addition, due to the nature of these inventories being donated goods, we were unable to verify the values at which these donated goods were included in the Statement of Financial Activities within income from donations and legacies and expenditure on Charitable Activities. For the year ended 30 November 2025 income from these unverified donated goods totals £1,467,233 and expenditure is shown as £1,599,651.

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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 qualified opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

- Our responsibilities and the responsibilities of the trustees (who are also the directors of Kids Out UK for the purposes of company law) 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 information included in the Trustees' Report, other than the financial statements and our auditor's opinion 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 Annual 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 included within the Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent 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 where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; 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 take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities on page 19, 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 group's and the parent 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 group or the parent 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made under those Acts.

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud and error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement

due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the group and the parent charitable company and the sector in which they operate. We determined that the following laws and regulations were most significant: The Companies Act 2006, UK GAAP, the UK Corporate Governance Code, UK corporate tax laws, Occupational Health and Safety regulations, the Data Protection Act and Charities Accounts (Scotland) Regulations 2006 (as amended).

- We obtained an understanding of how the group and the parent charitable company are complying with those legal and regulatory frameworks and made enquiries to the management of known or suspected instances of fraud and non-compliance with laws and regulations. We corroborated our enquiries through our review of board minutes, other relevant meeting minutes and review of correspondence with regulatory bodies.

- We assessed the susceptibility of the group's and the parent charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:

    - Identifying and assessing the controls management has in place to prevent and detect fraud;
    - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
    - Challenging assumptions and judgments made by management in its significant accounting estimates and judgments;
    - Identifying and testing journal entries, in particular journal entries posted with unusual account combinations; and
    - Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Kids Out UK

Independent Auditor's Report
for the Year Ended 30 November 2025

Use of our 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, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Brownsmith

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Shaun Brownsmith FCA
Dux Advisory Limited
Kennel Club House,
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

30/09/2026

Date: .....

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Kids Out UK

Consolidated Statement of Financial Activities (Incorporating a Consolidated Income and Expenditure Account) for the Year Ended 30 November 2025

	Notes	Unrestricted fund	Restricted fund	Restricted Donations in in Kind fund	2025 Total Fund	2024 Total Fund
		£	£	£	£	£
INCOME AND ENDOWMENTS						
Donations and legacies	3	304,760	165,849	1,467,233	1,937,842	8,474,265
Other trading activities	4	463,854	-	-	463,854	934,627
Investment Income	5	6,233	-	-	6,233	13,794
Total		774,847	165,849	1,467,233	2,407,929	9,422,686
EXPENDITURE ON						
Raising funds	6	373,653	54,398	-	428,051	939,332
Charitable activities	7					
Supporting young people		653,198	90,556	1,621,770	2,365,524	9,779,017
Total		1,026,851	144,954	1,621,770	2,793,575	10,718,349
NET INOME		(252,004)	20,895	(154,537)	(385,646)	(1,295,663)
Transfers between funds	18	(2,086)	(152,451)	154,537	-	-
Movement in stock levels		-	-	-	-	(839,569)
Net movement in funds		(254,090)	(131,556)	-	(385,646)	(2,135,232)
RECONCILIATION OF FUNDS						
Total funds brought forward		669,970	1,178,433	-	1,848,403	3,983,968
Prior year adjustment		-	-	-	-	(330)
TOTAL FUNDS CARRIED FORWARD		415,880	1,046,877	-	1,462,757	1,848,406

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements.

Kids Out UK

Charity Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the Year Ended 30 November 2025

	Notes	Unrestricted fund	Restricted fund	Restricted Donations in in Kind fund	2025 Total Fund	2024 Total Fund
		£	£	£	£	£
INCOME AND ENDOWMENTS						
Donations and legacies	3	304,760	165,849	1,467,233	1,937,842	8,473,961
Other trading activities	4	149,391	-	-	149,391	375,130
Investment Income	5	6,233	-	-	6,233	13,794
Total		460,384	165,849	1,467,233	2,093,466	8,862,885
EXPENDITURE ON						
Raising funds	6	142,095	54,398	-	196,493	422,569
Charitable activities	7					
Supporting young people		562,499	90,556	1,621,770	2,274,825	9,743,100
Total		704,594	144,954	1,621,770	2,471,318	10,165,669
NET INOME		(244,210)	20,895	(154,537)	(377,852)	(1,302,784)
Transfers between funds	18	(2,086)	(152,451)	154,537	-	-
Movement in stock levels		-	-	-	-	(847,693)
Net movement in funds		(246,296)	(131,556)	-	(377,852)	(2,150,477)
RECONCILIATION OF FUNDS						
Total funds brought forward		624,548	1,178,433	-	1,802,981	3,953,458
TOTAL FUNDS CARRIED FORWARD		378,252	1,046,877	-	1,425,129	1,802,981

The notes form part of the financial statements.

Kids Out UK

Consolidated and Charity Balance sheet
for the Year Ended 30 November 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
FIXED ASSETS					
Tangible assets	14	570,186	598,026	567,991	595,099
CURRENT ASSETS					
Stocks	15	812,561	952,773	812,561	944,980
Debtors	16	119,405	157,975	89,832	114,253
Cash at bank and in hand		188,776	517,387	108,673	299,952
		1,120,742	1,628,135	1,011,066	1,359,185
CREDITORS					
Amounts falling due within one year	17	(228,171)	(377,756)	(153,928)	(151,303)
NET CURRENT ASSETS		892,571	1,250,379	857,138	1,207,882
TOTAL ASSETS LESS CURRENT LIABILITIES		1,462,757	1,848,405	1,425,129	1,802,981
NET ASSETS		1,462,757	1,848,405	1,425,129	1,802,981
Restricted funds	18	1,046,877	669,972	1,046,877	624,548
Unrestricted funds	18	415,880	1,178,433	378,252	1,178,433
TOTAL FUNDS		1,462,757	1,848,405	1,425,129	1,802,981

The Trustees have prepared group financial statements in accordance with section 398 of the Companies Act 2006 and section 44 of the Charity and Trustee Investment (Scotland) Act 2005. These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Trustees and authorised for issue on 30/09/2026 and were signed on its behalf by:

Steve Bird

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Steve Bird – Trustee and Chair of Trustees

The notes form part of the financial statements.

Kids Out UK

Consolidated Cash Flow Statement
for the Year Ended 30 November 2025

	Notes	30.11.25 £	30.11.24 £
Cash flows provided by operating activities	1	(321,551)	(1,240,450)
Cash flows from investing activities			
Purchase of tangible fixed assets		(826)	(29,389)
Interest received		(6,233)	688
Net cash provided by/(used in) investing Activities		(6,652)	(28,701)
Change in cash and cash equivalents in the reporting period	2	(328,611)	(1,269,151)
Cash and cash equivalents at the beginning of the reporting period		517,387	1,786,538
Cash and cash equivalents at the end of the reporting period		188,776	517,387

The notes form part of the financial statements.

Notes to the Cash Flow Statement for the Year Ended 30 November 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

Consolidated

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(385,646)	(1,295,664)
Adjustments for:		
Depreciation charges	28,665	44,721
Interest received	6,233	(688)
Interest paid	-	-
Decrease/(increase) in stock	140,212	-
Adjustment for non-cash transactions	-	2,312
Decrease/(increase) in debtors	38,570	(7,225)
Increase/(decrease) in creditors	(149,585)	16,094
Net cash provided by (used in) operating activities	(321,551)	(1,240,450)

2. ANALYSIS OF CHANGES IN NET FUNDS

Consolidated

	As at 2024	Cash flow	As at 2025
	£	£	£
Net Cash			
Cash at bank and in hand	517,387	(328,611)	188,776

The notes form part of the financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2025

1. CHARITY INFORMATION

Kids Out UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE.

2. 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. The presentation currency of these financial statements is in £ sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary, Kids Out Trading Limited on a line-by-line basis.

Critical accounting judgements and key sources of estimation uncertainty

The key source of estimation uncertainty arises from the valuation of fun days out and toys donated to the charity.

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.

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 is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

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.

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

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of Support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- Straight line over 10 – 20 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks and donated goods
Stocks comprise toys and vouchers donated to the charity for distribution to its beneficiaries and are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items

Donated goods and gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the goods on the open market. The open market value is updated every four years to reflect the inflation and price changes. A corresponding amount is recognised in stock in the period of receipt. Stock is reduced when the toys and vouchers are distributed, and an equivalent charge is included in charitable activities at that point.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand
Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

3. DONATIONS AND LEGACIES

Donations and legacies – Group & Charity – Current year

	2025 Unrestricted Fund	2025 Restricted Fund other	2025 Restricted Donations in Kind	2025 Total
	£	£	£	£
Donations	182,529	165,849	1,467,233	1,815,611
Legacies	94	-	-	94
Grants	99,547	-	-	99,547
Gift aid	22,590	-	-	22,590
Total	304,760	165,849	1,467,233	1,937,842

Donations and legacies – Group & Charity – Prior year

	2024 Unrestricted Fund	2024 Restricted Fund other	2024 Restricted Donations in Kind	2024 Total
	£	£	£	£
Donations	497,759	-	7,606,469	8,104,228
Legacies	55,498	-	-	55,498
Grants	185,869	68,377	-	254,246
Gift aid	60,293	-	-	60,293
Total	799,419	68,377	7,606,469	8,474,265

4. OTHER TRADING ACTIVITIES – Current Year

	2025 Group Unrestricted fund	2025 Group Restricted Fund	2025 Totals	2025 Charity Unrestricted fund	2025 Charity Restricted fund	2025 Totals
	£	£	£	£	£	£
Fundraising Events	463,854	-	463,854	149,391	-	149,391

Other Trading Activities – Prior Year

	2024 Group Unrestricted fund	2024 Group Restricted Fund	2024 Totals	2024 Charity Unrestricted fund	2024 Charity Restricted fund	2024 Totals
	£	£	£	£	£	£
Fundraising Events	927,714	6,913	934,627	368,717	6,413	375,130

5. INVESTMENT INCOME – GROUP & CHARITY

	2025 Unrestricted fund	2025 Restricted Fund	2025 Totals	2024 Unrestricted fund	2024 Restricted fund	2024 Totals
	£	£	£	£	£	£
Bank Interest	6,004	-	6,004	13,106	-	13,106
Rent Received	229	-	229	688	-	688
	6,233	-	6,233	13,794	-	13,794

6. RAISING DONATIONS AND LEGACIES - GROUP

	2025 Unrestricted fund	2025 Restricted Fund	2025 Totals	2024 Unrestricted fund	2024 Restricted fund	2024 Totals
	£	£	£	£	£	£
Fundraising Costs	373,653	54,398	428,051	933,139	6,193	939,332

RAISING DONATIONS AND LEGACIES - CHARITY

	2025 Unrestricted fund	2025 Restricted Fund	2025 Totals	2024 Unrestricted fund	2024 Restricted fund	2024 Totals
	£	£	£	£	£	£
Fundraising Costs	142,095	54,398	196,493	416,376	6,193	422,569

Kids Out Trading Limited, a company incorporated in England & Wales (company number 04366968) is a wholly owned subsidiary of the charity by virtue of Sections 1162 (2) (c) (i) and 1162 (4) (a) of the Companies Act 2006. The company pays all profits in excess of working capital requirements to the charity under the gift aid scheme. Kids Out Trading Limited provides fundraising services to the charity and a summary of the trading results are shown below.

	30.11.25	**30.11.24**
	£	**£**
Turnover	314,463	559,801
Costs of sales and administration costs	(311,323)	(544,887)
Net profit	3,140	14,914
The assets and liabilities of the subsidiary were:		
Fixed assets	2,195	2,927
Current assets	157,097	326,590
Current liabilities	(121,661)	(284,091)
Total net assets	37,631	45,426

7. CHARITABLE ACTIVITIES

Summary by Fund Type -Group – Current year

	2025 Unrestricted Fund	2025 Restricted Fund other	2025 Restricted Donations in Kind	2025 Total
	£	£	£	£
Supporting young people	653,198	90,556	1,621,770	2,365,524

Summary by Fund Type -Group – Prior year

	2024 Unrestricted Fund	2024 Restricted Fund other	2024 Restricted Donations in Kind	2024 Total
	£	£	£	£
Supporting young people	808,124	2,501,070	6,469,824	9,779,018

Summary by Fund Type – Charity – Current year

Charity	2025 Unrestricted Fund	2025 Restricted Fund other	2025 Restricted Donations in Kind	2025 Total
	£	£	£	£
Supporting young people	562,499	90,556	1,621,770	2,274,825

Summary by Fund Type – Charity – Prior year

Charity	2024 Unrestricted Fund	2024 Restricted Fund other	2024 Restricted Donations in Kind	2024 Total
	£	£	£	£
Supporting young people	772,206	2,501,070	6,469,824	9,743,100

Analysis of Expenditure by Activities - Group

	Direct Costs 30.11.25	Support Costs 30.11.25	Total 30.11.25	Direct Costs 30.11.24	Support Costs 30.11.24	Total 30.11.24
	£	£	£	£	£	£
Supporting young people	2,028,239	337,285	2,365,524	9,058,114	720,904	9,779,018

Analysis of Expenditure by Activities - Charity

	Direct Costs 30.11.25	Support Costs 30.11.25	Total 30.11.25	Direct Costs 30.11.24	Support Costs 30.11.24	Total 30.11.24
	£	£	£	£	£	£
Supporting young people	2,025,849	248,976	2,274,825	8,813,422	929,678	9,743,100

8. DIRECT COSTS

Analysis of Direct costs – Group

	Supporting young people 30.11.25	Total 30.11.25	Supporting young people 30.11.24	Total 30.11.24
	£	£	£	£
Wages	258,972	258,972	148,378	148,378
Social security	27,906	27,906	13,922	13,922
Pension	7,623	7,623	3,890	3,890
Toy boxes	1,670,250	1,670,250	6,651,447	6,651,447
Fun days	110	110	1,645,425	1,645,425
Sensory units	42,086	42,086	-	-
Food vouchers	-	-	349,950	349,950
World stories	-	-	166,600	166,600
General	21,292	21,292	78,502	78,502
	2,028,239	2,028,239	9,058,114	9,058,114

Analysis of Direct costs – Charity

	Supporting young people 30.11.25	Total 30.11.25	Supporting young people 30.11.24	Total 30.11.24
	£	£	£	£
Wages	258,972	258,972	148,378	148,378
Social security	27,906	27,906	13,922	13,922
Pension	7,623	7,623	3,890	3,890
Toy boxes	1,670,250	1,670,250	6,651,857	6,651,857
Fun days	110	110	1,645,425	1,645,425
Sensory units	42,086	42,086	-	-
Food vouchers	-	-	349,950	349,950
World stories	-	-	-	-
General	18,902	18,902	-	-
	2,025,849	2,025,849	8,813,422	8,813,422

9. SUPPORT COSTS

Analysis of Support costs – Group

	Supporting young people 30.11.25 £	Total 30.11.25 £	Supporting young people 30.11.24 £	Total 30.11.24 £
Wages	28,775	28,775	228,800	228,800
Social security	3,101	3,101	21,726	21,726
Pension	847	847	4,917	4,917
General	101,001	101,001	195,311	195,311
Professional fees	116,958	116,958	168,431	168,431
Utility	34,053	34,053	51,923	51,923
Audit & accountancy	52,550	52,550	49,796	49,796
	337,285	337,285	720,904	720,904

Analysis of Support costs – Charity

	Supporting young people 30.11.25 £	Total 30.11.25 £	Supporting young people 30.11.24 £	Total 30.11.24 £
Wages	28,775	28,775	228,800	228,800
Social security	3,101	3,101	21,726	21,726
Pension	847	847	4,917	4,917
General	12,812	12,812	404,085	404,085
Professional fees	116,958	116,958	168,431	168,431
Utility	34,053	34,053	51,923	51,923
Audit & accountancy	52,551	52,551	49,796	49,796
	337,693	337,693	929,678	929,678

10. NET INCOME

Net income is stated after charging:

	Charity 2025 £	Charity 2024 £	Group 2025 £	Group 2024 £
Auditor's remuneration:				
Audit fees	52,551	15,000	62,209	20,860
Depreciation	27,933	43,116	28,665	44,721

11. TRUSTEES' REMUNERATION AND BENEFITS,

There were no trustees' remuneration or other benefits for the year ended 30th November 2025 nor for the year ended 30th November 2024. except for Sara Williams, who was the CEO whilst also a trustee till 22nd June 2025. for which she was paid remuneration of £77,724 during this period. Prior advice was sort, and consent given, by the Charities Commission.

Trustees' expenses
There were £17,154 trustees' expenses paid for the year ended 30th November 2025 and none for the year ended 30th November 2024. The expenses Included donations, hotel expenses, travel and motor expenses, gifts, marketing, stationery and repairs & renewals.

12. STAFF COSTS

All staff are employed by the charity

	2025 £	2024 £
Wages and salaries	287,747	660,882
Social security costs	31,007	57,391
Other pension costs	8,470	15,689
	327,224	733,962

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	3	4
Generating funds	2	4
Support	2	2
Governance	1	1
	8	11

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£90,000 - £99,999	1	1
£100,000 - £110,000	-	2

Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred.

13. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	521,936	7,952,329	8,474,265
Other trading activities	927,714	6,913	934,627
Investment income	13,794	-	13,794
Total	1,463,444	7,959,242	9,422,686
EXPENDITURE ON			
Raising funds	933,139	6,193	939,332
Charitable activities			
Wages	377,178	-	377,178
Social security	35,648	-	35,648
Pensions	8,807	-	8,807
Fun Days	-	1,645,425	1,645,425
Toy boxes	-	6,651,447	6,651,447
World stories	-	166,600	166,600
Distribution of food vouchers	-	349,950	349,950
Other	389,344	154,619	543,963
Total	1,744,116	8,974,234	10,718,350
NET INCOME/ (EXPENDITURE)	(280,672)	(1,014,992)	(1,295,664)
Transfers between funds	(464,656)	464,656	-
Movement in stock levels	7,795	(847,364)	(839,569)
Net movement in funds	(737,533)	(1,397,700)	(2,135,233)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,410,346	2,573,622	3,983,968
Prior year adjustment	(330)		(330)
TOTAL FUNDS CARRIED FORWARD (as restated)	672,483	1,175,922	1,848,406

14. TANGIBLE FIXED ASSETS

Group	Freehold property	Improvements to property	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1st December 2024	592,442	60,748	26,096	49,170	728,456
Additions	-	-	-	826	826
At 30th November 2025	592,442	60,748	26,096	49,996	729,282
DEPRECIATION					
At 1st December 2024	62,263	33,020	16,462	18,685	130,430
Charge for year	10,849	5,146	2,408	10,262	28,665
At 30th November 2025	73,112	38,166	18,870	28,947	159,095
NET BOOK VALUE					
At 30th November 2025	519,330	22,582	7,226	21,048	570,186
At 30th November 2024	530,179	27,728	9,636	30,483	598,026

CHARITY

	Freehold property	Improvements to property	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1st December 2024	592,442	60,748	7,000	49,170	709,360
Additions	-	-	-	826	826
At 30th November 2025	592,442	60,748	7,000	49,996	710,186
DEPRECIATION					
At 1st December 2024	62,263	33,020	293	18,685	114,261
Charge for year	10,849	5,146	1,676	10,262	27,933
At 30th November 2025	73,112	38,166	1,969	28,947	142,194
NET BOOK VALUE					
At 30th November 2025	519,330	22,582	5,031	21,048	567,991
At 30th November 2024	530,179	27,728	6,707	30,485	595,099

Included in cost or valuation of land and buildings is freehold land of £50,000 (2022 - £50,000) which is not depreciated.

15. STOCKS

	2025 Charity £	2024 Charity £	2025 Group £	2024 Group £
Stocks	812,561	944,978	812,561	952,773

All stocks are held by the charity and comprise donated toys and vouchers.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2025 £	Charity 2024 £	Group 2025 £	Group 2024 £
Trade debtors	37,672	41,974	103,425	127,333
Amounts owed by group undertakings	47,418	57,638	-	-
Other debtors	-	-	-	16,001
Prepayments and accrued income	4,742	14,641	15,980	14,641
	89,832	114,253	119,405	157,975

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2025 £	Charity 2024 £	Group 2025 £	Group 2024 £
Trade creditors	91,758	101,885	92,112	129,275
Tax	-	-	-	-
Social security and other taxes	8,434	966	8,434	20,323
Other creditors	-	672	9,369	672
Accruals and deferred income	53,736	47,780	118,256	227,486
	153,928	151,303	228,171	377,756

Deferred income comprises advance tickets sales in respect of events held by the trading subsidiary.

	2025 £	2024 £
Balance at 1 December 2024	142,160	122,538
Amount released to income from fundraising events	(87,435)	(122,538)
Amount deferred in the year	-	142,160
Balance as at 30 November 2025	54,725	142,160

18. MOVEMENT IN FUNDS – Current year

Group

	As at 01.12.24 £	Net movement in funds £	Transfers between funds £	As at 30.11.25 £
Unrestricted funds				
General fund	669,970	(252,004)	(2,086)	415,880
Restricted funds				
Toy Box	1,134,953	(105,151)	-	1,029,802
Fun Days	-	8,981	-	8,981
Sensory Units	40,000	(42,086)	2,086	-
Other	3,480	4,615	-	8,095
	1,178,433	(133,641)	2,086	1,046,878
TOTAL FUNDS	1,848,403	(385,645)	-	1,462,758

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	774,847	(1,026,851)	(252,004)
Restricted funds			
Toy Box	1,592,549	(1,697,700)	(105,151)
Fun Days	35,919	(26,938)	8,981
Sensory Units	-	(42,086)	(42,086)
Other	4,615	-	4,615
	1,633,083	(1,766,724)	(133,641)
TOTAL FUNDS	2,407,930	(2,793,575)	(385,645)

CHARITY

	As at 01.12.24 £	Net movement in funds £	Transfers between funds £	As at 30.11.25 £
Unrestricted funds				
General fund	624,548	(244,210)	(2,086)	378,252
Restricted funds				
Toy Box	1,134,953	(105,151)	-	1,029,802
Fun Days	-	8,981	-	8,981
Sensory Units	40,000	(42,086)	2,086	-
Other	3,480	4,615	-	8,095
	1,178,433	(133,641)	2,086	1,046,878
TOTAL FUNDS	1,802,981	(377,851)	-	1,425,130

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	774,847	(1,026,851)	(252,004)
Restricted funds			
Toy Box	1,592,549	(1,697,700)	(105,151)
Fun Days	35,919	(26,938)	8,981
Sensory Units	-	(42,086)	(42,086)
Other	4,615	-	4,615
	1,633,083	(1,766,724)	(133,641)
TOTAL FUNDS	2,407,930	(2,793,575)	(385,645)

MOVEMENT IN FUNDS – Prior year

Group

	01.7.23	**Income**	**Expenditure**	**Transfers**	**Stock movement**	**30.11.24**
Unrestricted funds						
General fund	1,410,016	1,463,444	(1,746,629)	(464,656)	7,795	669,970
Restricted funds						
Toy Box	2,004,200	7,908,826	(7,946,584)	16,204	(847,693)	1,134,953
Fun Days	-	44,721	(444,939)	400,218	-	-
Sensory Units	40,000	-	(59,590)	59,590	-	40,000
Other	529,422	5,195	(519,781)	(11,356)	-	3,480
Total restricted funds	2,573,622	7,958,742	(8,970,894)	464,656	(847,693)	1,178,433
Total funds	3,983,638	9,422,186	(10,717,523)	-	(839,898)	1,848,403

CHARITY

Fund	**01.7.23**	**Income**	**Expenditure**	**Transfers**	**Stock movement**	**30.11.24**
	£	**£**	**£**	**£**	**£**	**£**
Unrestricted funds						
General fund	1,379,836	904,143	(1,194,775)	(464,656)	-	624,548
Restricted funds						
Toy Box	2,004,200	7,908,826	(7,946,584)	16,204	(847,693)	1,134,953
Fun Days	-	44,721	(444,939)	400,218	-	-
Sensory Units	40,000	-	(59,590)	59,590	-	40,000
Other	529,422	5,195	(519,781)	(11,356)	-	3,480
Total restricted funds	2,573,622	7,958,742	(8,970,894)	464,656	(847,693)	1,178,433
Total funds	3,953,458	8,862,885	(10,165,669)	–	(847,693)	1,802,981

Toy Box

Box of toys delivered to children from refuges who have escaped domestic violence.

Fun days

Fun activity days out for disadvantaged children including the annual Rotary Day out. Included within the fund are amounts restricted to specific localities.

Jersey
Funds for projects and activities in Jersey.

Food Vouchers
Funds to be spent on food vouchers for residents of refuges.

19. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	569,779	-	569,779
Current assets	313,701	807,040	1,120,741
Current liabilities	(228,171)	-	(228,171)
	655,309	807,040	1,462,349

20. COMPANY LIMITED BY GURANTEE

The liability of each member is limited to £1 by guarantee. There is no ultimate controlling interest.

21. RELATED PARTY DISCLOSURES

Kids Out Trading Limited is a wholly owned subsidiary of Kids Out UK. The registered office of Kids Out UK (the parent of the smallest group for which consolidated financial statements are drawn up) is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE.

During the year one trustee of Kids Out UK was a director of Kids Out Trading Limited, a UK company. The company raises funds on behalf of the charity. The company paid the charity a management charge for costs incurred on its behalf of £76,720 (2024 - £120,522)

As at 30 November 2025, the Company owed Kids Out UK £47,418 (2024 - £57,638) which was unsecured and repayable upon demand.