

Registered company number (England and Wales): 05809200

Registered charity number (England and Wales): 1123658

Registered charity number (Scotland): SC044490

Report of the Trustees and  
unaudited Financial Statements  
for the year ended 31 March 2022 for  
Kids in Museums

Deans  
Chartered Accountants  
Gibson House  
Hurricane Court  
Hurricane Close  
Stafford  
ST16 1GZ

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The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## Reference and Administrative Details

Registered company number (England and Wales): 05809200

Registered charity number (England and Wales): 1123658

Registered charity number (Scotland): SC044490

Registered office and administrative address: 2nd Floor, Rich Mix, 35-47 Bethnal Green Road, London, E1 6LA

President: Philip Mould OBE

### Trustees:

Emmajane Avery (Chair) [retired 17 June 2022]

Vanessa Eke (Chair) [appointed as Chair and Trustee on 17 June 2022]

Elizabeth McKay (Deputy Chair)

Stephen Allen (retired 17 June 2022)

Anne Brisbin

Eilish Calnan (appointed 17 June 2022)

Yasmin Ibison (retired 1 December 2021)

Shane Kavanagh

Niamh Kelly (retired 11 March 2022)

Afzal Khan (appointed 17 June 2022)

Rachel Kuhn

Rosemary Laryea (retired 17 September 2021)

Morrigan Mason

Victoria Pinnington

Lindsay Trueman (retired 17 September 2021)

Dominic Waghorn

Company Secretary: Alison Bowyer

Independent Examiner: Deans, Chartered Accountants, Gibson House, Hurricane Court, Hurricane Close, Stafford, ST16 1GZ

Banks: Barclays, St Albans Branch, St Peter's Street, St Albans, AL1 3LP

CAF Bank, 29 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

## Objectives and Activities

### Objectives and aims

Kids in Museums was founded in 2003 by Dea Birkett and has grown into a highly regarded independent charity that is dedicated to making museums more welcoming and accessible to children, young people and families.

Our vision is that all families will be welcomed, involved and belong in museums, so every child and young person is part of the experiences and opportunities that a museum offers.

Our mission is to work with museums nationwide to make them more welcoming of children, young people and families.

Our objectives are to lead and support museums to:

- put young people at their heart as active participants.
- encourage children and young people to develop and maintain a lifelong interest in and commitment to them.
- identify, challenge and overcome hurdles to participation by children, young people and families.
- support workforce diversity by opening up information about and access to careers in the sector.
- become easy to reach for everyone.

### Public benefit

Having given due regard to Charity Commission guidance, the Trustees reaffirm that the charitable purpose of Kids in Museums is for the public benefit.

Kids in Museums supports museums' public facing work with children, young people and families by showcasing best practice, providing trusted information, online resources, training and consultancy, and raising the profile of family friendly museums to visitors. In a 2021 sector survey, 82% of respondents said that our work was relevant and important to the UK museum sector.

As the UK recovers from the pandemic, we have continued to see a strong demand for our website, online training and online resources. They have been important in supporting museums' post-pandemic recovery. Through initiatives such as Takeover Day and Digital Takeover Day, we have also created opportunities for young people to engage with museums. As a result, many change their views and are more likely to want to visit again.

All our work helps museums, galleries, historic houses and heritage sites around the UK achieve their charitable aims to promote public awareness of and access to their collections and offer educational opportunities for children and young people.



## 2021/22 Key Achievements

All the activities described below were undertaken to further the charity's mission and vision to make museums better places for children, young people and families to visit. This includes creating programmes to engage these groups with museums, raising awareness of how these groups view museums and what they need from them and training museum staff to support visits by these audiences. We also worked to promote museums to family audiences online.

- In March 2022 we published our newly updated Manifesto in nine languages. The new Manifesto was collaboratively created alongside families, children and young people from across the UK. This year 52 museums, cultural and heritage organisations signed the Kids in Museums Manifesto.
- We received 304 nominations for the Family Friendly Museum Award, reverting to our usual 'in-person' format as museums began to reopen. In recognition of the importance of digital content during lockdowns, the award continued to include a digital category. We also introduced a new category for Best Accessible Museum.
- Over 200 people attended the first online Kids in Museums conference in May 2021.
- Our collection of around 100 free online resources was viewed over 22,000 times. New resources included guides to family friendly shops and cafés, support on marketing to families and engaging children, young people and families with LGBTQ+ heritage.
- Around 75 museums took part in Digital Takeover Day on Facebook, Twitter and Instagram, as well as organisations' websites. The event trended in the UK on social media with a total reach of 2.8 million.
- Around 70 museums participated in Takeover Day in November 2021. This was the first in-person event after the pandemic and was themed around the climate and ecological emergency to mark COP26. As a result of being involved 95% of museums said they wanted to do more work with children and young people around the climate and ecological emergency.
- We ran more than 18 online training sessions during the year.
- The combined reach of our Twitter, Facebook and Instagram posts was over 3.28 million.
- We appointed our third cohort of Young Trustees and two new members of our Youth Panel.
- Our website had over 94,000 users during the year, an increase of nearly 67% over the previous year.

## Kids in Museums Manifesto

During 2021/22, we updated the Kids in Museums Manifesto in collaboration with over one hundred families and young people. As part of our consultation through focus groups and online surveys, we saw an increase in emphasis on the accessibility and affordability of museums, as well as their relevance to issues that affect young people.

A total of 52 museums signed the Manifesto during the year. This was less than the previous year and a reflection of the impact of the pandemic on museum staff's capacity to engage with our work.

Through our sector wide survey in autumn 2021, we were able to find out the average number of Manifesto points met by a signatory was four out of six. 70% of museums had used the Manifesto to make changes in their venue.

## Family Friendly Museum Award

As museums reopened in April and May 2021, we returned to an in-person version of the Family Friendly Museum Award to support museums as they started to welcome visitors again after lockdown. Given the importance of digital activity during lockdown, we retained a category for Best Digital Activity, building on the success of the Family Friendly Museum Award From Home. We also introduced a new category for Best Accessible Museum. This aimed to ensure that access remained a priority when museums reopened.

Despite the challenges of reopening, we were delighted to receive over 300 applications for 75 different museums. These were shortlisted by a group of Kids in Museums Trustees, Youth Panel members, volunteers, school children and an ESOL class. The shortlist was:

### Best Large Museum

- Great North Museum: Hancock, Newcastle
- Horniman Museum and Gardens, London
- World Museum, Liverpool

### Best Medium Museum

- London Transport Museum
- The Box, Plymouth
- Thinktank, Birmingham Science Museum
- University Museum of Zoology, Cambridge

### Best Small Museum

- Abbey House Museum, Leeds
- Bailiffgate Museum & Gallery, Alnwick
- Dorset Museum

- Golden Thread Gallery, Belfast
- Wisbech and Fenland Museum

#### Best Accessible Museum

- Fitzwilliam Museum, Cambridge
- Postal Museum, London
- The Egypt Centre, Swansea

#### Best Digital Activity

- Ballymoney Museum – From me to you: a journey of a postcard
- Perth Museum and Art Gallery – CPK Play Site
- National Museum Wales | Amgueddfa Cymru – Museum Sleepover: At Home Series | Amgueddfa Dros Nos: Cyfres Gartref
- Whitworth Art Gallery – Play Live
- National Maritime Museum – Young Volunteers Project (October 2020), Across the Seas

Over the summer a group of about 45 families judged the activities online and their feedback combined with that of an expert panel decided the winners.

#### Overall Winner and Best Small Museum

- Bailiffgate Museum & Gallery, Alnwick

#### Best Medium Museum

- London Transport Museum

#### Best Large Museum

- Horniman Museum and Gardens, London

#### Best Digital Activity

- National Museum Wales – Museum Sleepover: At Home
- The Whitworth, Manchester – Play Live

#### Best Accessible Museum

- The Postal Museum, London

News about the winners was featured in lots of sector press including Museums Association, Arts Professional, Museum Next and Planet Attractions. Bailiffgate Museum & Gallery have also been featured in a number of local Northumberland papers.

Our Twitter reach across the whole award period for the #FamilyFriendlyMuseum hashtag was about 6.2 million and the announcement tweet had almost 270k impressions.

## Digital Takeover Day

Digital Takeover Day took place on 25 June 2021 and around 75 museums took part. About 40% of the participating museums were new to the project which is encouraging in suggesting its continuing relevance. The most common reason for museums taking part was that Digital Takeover Day was a good way to engage young people during the pandemic.

Over 1,070 tweets were sent out using the #TakeoverDay hashtag (0.7 tweets a minute), meaning the hashtag trended on Twitter in the UK during the day. It had a reach of 2.8 million and timeline deliveries of 10.4 million.

- 63% of participating museums said that the young people that took part were more interested in getting involved with other museum programmes as a result of Digital Takeover Day.
- There was also a benefit for museums in raising their profile and increasing social media traffic – identified by 60% of participating organisations.
- 80% of participants said they might change the way they work with young people as a result of being part of Digital Takeover Day.
- 100% of participants said they would take part in Digital Takeover Day again.

## Takeover Day

Takeover Day in 2021 was themed around the climate and ecological emergency and timed to coincide with the end of COP26 in Glasgow. It was the latest event in our ongoing efforts to support museums to engage children and young people with the climate and ecological emergency. We set ambitious targets for the first in-person Takeover Day since lockdown. However the combination of the rise of the Omicron COVID-19 variant and restricted capacity among museum staff meant that only 70 museums working with 1,900 participants were able to take part.

For those museums that were able to participate, we can see a significant positive impact and interest in work around the climate and ecological emergency:

- 87% of registered events had a climate theme.
- 95% of participants said that they would like to do more work with children and young people around the climate emergency in museums.
- 81% of museums said that Takeover Day has made the young people who participated more interested in getting involved in other museum activities.
- 100% of participants said that they would take part in Takeover Day again.

On the day, tweets about Takeover Day were delivered to over 6 million Twitter timelines. The reach of our hashtag #TakeoverDay was 1.69 million. A number of organisations also created posts for our Youth Panel's Objects Declare Emergency Instagram account.

## Youth Panel

The Kids in Museums Youth Panel is a group of young people aged 18-25 who work with Kids in Museums to ensure that the voices of young people are heard in our work. Youth Panel members come from all over the UK and meetings are run on Zoom. During the year we recruited two new members of the panel.

Youth Panel members have been part of many Kids in Museums initiatives, including Digital Takeover Day and shortlisting for the Family Friendly Museum Award. In addition, they worked on two main projects during the year.

Following a suggestion from one of our Young Trustees, the Youth Panel developed and delivered a strand at our online conference in May 2021. Their strand focused on issues that are important to young people in museums, including mental health and wellbeing, the climate emergency and museum careers. Feedback about the sessions was excellent and they were some of the most popular at the conference. Some of the feedback from attendees:

*"I have been able to talk to like-minded young people, especially in the youth panel session which were the highlight of the conference and been able to reflect on my practice and make action points to improve."*

*"I really enjoyed hearing about the Youth Panel's work and meeting them. I thought their session was the most interactive and stimulating."*

For their annual project, the Youth Panel created two online events. One was about food poverty and museums featuring speakers from Rochdale Pioneers Museum and the other about young people and Anti-Racist practice in museums featuring speakers from the Our Shared Cultural Heritage Project at Manchester Museum. Both events were recorded and have been made available on the Kids in Museums website.

Feedback from the events was very positive. One attendee said:

*"The event was amazing, but I wish there was more space to ask questions and network."*

## Volunteers

Volunteering opportunities were limited during the year as a result of the need to work from home for most of the period. We focused on maintaining opportunities for our Youth Panel and working with some long-term volunteers to enable them to continue to get involved with our work, mainly focused on the Family Friendly Museum Award.

## Training and Consultancy for Museums

Building on learning from the pandemic, we have continued to run all our training sessions online. This has proved to be successful with all our training during the year achieving at least 75% of capacity in ticket sales.

During the year, we delivered training on the following topics in collaboration with a number of trusted freelance practitioners:

- Creating playful prompts
- Creating Family Friendly Interactions
- Family Friendly Interpretation
- Intergenerational interactions with families
- Meaningful consultation with young people
- Welcoming Families and Young People with Autism
- Welcoming SEND Families and Young People

Across the year, feedback from the training sessions was consistently positive:

- 86% of attendees rated the courses as good or excellent.
- 100% of attendees said that they learned something that they would share with their colleagues.

*“Really good practical examples of what we can easily achieve - sensory packs, social stories and using the right language...”*

*“The training session was fantastic. The facilitators were very knowledgeable and used real life experience to back up the theory. The session was carefully planned, and bespoke elements added to make it very relevant to our site. All of the participants came away buzzing with ideas to improve our site.”*

We introduced a cohort training model with two museum development regions: Museum Development Yorkshire and Museum Development East Midlands. Working with small groups of museums we delivered a series of online training sessions, mentoring and a site visit to support the museums to become more family friendly.

Alongside these programmes, we delivered four training sessions funded by the Welsh Government and sessions for Museum Galleries Scotland and Northern Ireland Museums Council. We were also funded by the Welsh Government to audit eight Welsh museums for their family friendliness. These audits were delivered in person and very well received:

- 100% of the audited museums said they would recommend an audit to another museum.

Feedback from audited museums included:

*“Thank you very much for this opportunity, auditing our provision ourselves felt very much like we couldn't see the wood for the trees, and we got bogged down and distracted by all the other issues we face, so it's really helpful to have a focused, clear and realistic report to work from to improve.”*

## Online Conference

Having had to cancel our planned 2020 in-person conference as a result of the pandemic, we ran our first online conference in May 2021. Featuring speakers from around the world, including those shortlisted for the Family Friendly Museum Award from Home, the conference reflected on practice during the pandemic and how that learning will inform future work.

There were three strands of online talks about workshops including one run by our Youth Panel. At the start and end of the day, there were keynote speakers including the Chief Executives of ALVA and the Audience Agency and our own Young Trustees.

Feedback from the conference showed how people appreciated the opportunity to get together and discuss their pandemic experiences:

*“It was well put together with a really good range of options to attend. The tech was very well managed too.”*

*“A reminder that I'm not in this alone - I normally make a big effort to network and connect with industry peers/colleagues. It's felt very lonely and disconnected this past year and the conference was a lovely reminder that the challenges that I've faced have also been felt for others in work too.”*

- 98% of attendees said that learned something that they would share with their colleagues.
- 84% of attendees rated the conference as 'very good' or 'excellent'.

## Resources

Our resources were viewed around 22,000 times during the year. From our museum sector survey, we found that over 75% of respondents felt our resources were relevant and important to their work.

During the year, we published the following resources:

- A guide to family friendly shops
- A guide to family friendly cafés
- Two Takeover Day case studies
- How can museums engage children and young people with LGBTQ+ heritage
- Marketing your museum to families
- How to hold a climate themed Takeover Day

## Website and social media

The increase in traffic to our website that we saw during the pandemic continued during the year. We took part in the Let's Get Real programme run by Culture 24 to develop our approach to delivering content for families. This resulted in a number of articles showcasing museums that have been shortlisted for the Family Friendly Museum Award, the most successful of which has now had over 50k page views.

Following the success of the listing articles, we have been experimenting with hosting family event listings on our website. This was in response to smaller museums struggling to find places to advertise their events for free following the closure of the Hoop app.

99% of respondents to our sector survey rated our website as 'good', 'very good' or 'excellent'.

Our overall website performance for the year was as follows:

- 94.4k overall users (67% more than 2020/21)
- 116.8k sessions (46% more than 2020/21)
- 196.2k page views (12% more than 2020/21)

Kids in Museums continues to have a prominent social media presence, which is important in reaching both children, young people and families, and museum staff.

We ended the year with around 37,100 Twitter followers (1,000 increase during the year), around 6,300 audience on Facebook (2,000 increase during the year) and 4,500 Instagram followers (800 increase during the year).

Our reach on Twitter was approximately 2.8m views of tweets from our @kidsinmuseums account and we maintained an average engagement rate of over 1%. On Facebook, our audience reach was around 381k and on Instagram around 32k.

## Environmental Performance

We continued to focus on the climate and ecological emergency in our programming with a climate emergency themed Takeover Day to coincide with the end of COP26.

Having returned to office working in November 2021 and some business travel, our carbon emissions were 1.1 tonnes during the year. We offset this by making a donation to the Woodland Trust for care of carbon absorbing trees.



## Black Lives Matter Action Plan Update

In response to the Black Lives Matter movement, we created an action plan focusing on our core activities with families, children and young people, as well as our organisation. We established a working group of staff and Trustees to support its implementation.

To date, we have completed the following in response to the plan:

- Updated our online resource to support museum staff to work with families, children and young people to respond to the Black Lives Matter movement. The resource has now been viewed over 1k times.
- Our Youth Panel ran an online event about Anti-Racist practice in work with children, families and young people.
- The whole team completed Equality, Diversity and Inclusion training.
- Revised our Equality, Diversity and Inclusion Policy and continued to regularly review and discuss recruitment monitoring statistics.
- Continued regular discussions of racial and social justice topics at team meetings.
- Completed significant development work on a training cohort for museum staff about Anti-Racist practice with children, young people and families.

## Financial Review

### Financial performance

Kids in Museums is pleased to present the 2021/2022 financial statements with the results yielding a small deficit. This is the result of some unanticipated expenditure on Chair recruitment and a reduction in fundraising income. The deficit was covered by a contribution from reserves designated to support the return to the office where lower than anticipated costs were incurred. Income generation from training and consultancy has encouragingly almost returned to pre-pandemic levels and we continue to be able control expenditure effectively.

Kids in Museums continues to review and improve its financial processes and develop its approach to income generation to ensure greater financial stability.

The Statement of Financial Activities is set out on page 16. Total income was £215,227 (2021 £215,548). Total expenditure was £220,478 (2021 £198,734). Income was broadly similar to the previous year. Expenditure increased with the return to office working and more business travel.

On 31 March 2022, unrestricted reserves stood at £59,037 (2021 £64,288). This included Designated Reserves at the start of the period of £9,000 to support the return to office working. Part of this reserve was spent during the year and the remainder was redesignated by the Trustees in June 2022 to be used during 2022/23 to support Chair recruitment costs.

## Income Generation

Our principal funders remain Arts Council England and the Welsh Government.

During the year we secured £1,028 from trusts, foundations, and other organisations and £1,418 from our Mammoth Supporters. We are extremely grateful for the support of the Chapman Charitable Trust as well as all of our Mammoth Supporters.

Our training and consultancy generated £31,976. This was a very encouraging performance that saw income return to almost pre-pandemic levels.

Overall, we were able to generate approximately 24% of our income ourselves (18% in 2020/21), moving towards a more sustainable income model.

## Reserves policy

The Trustees' policy is to have unrestricted reserves equal to three months of operating and programme expenditure. The Trustees deem this to be the amount necessary to maintain our programmes should a shortfall in income arise and to cover risks and contingencies that would require an outlay of expenditure above a normal level.

On 31 March 2022, General Reserves stood at £59,037. This is the equivalent of around three months operating and programme expenditure and meets current policy requirements. During the year, we spent £4,000 of the Designated Reserve of £9,000 set aside by the Trustees to be spent in 2021/22 on the costs of return to the office. The remaining £5,000 has been made a Designated Reserve for Chair recruitment costs to be spent during the year 2022/23. The Trustees will continue to closely monitor the level of reserves and adjust the policy to meet the organisation's future needs.

## Organisational information

### 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. The name of the charity is Kids in Museums. The constitution is set out in the Memorandum and Articles of Association dated 8 May 2006 as amended by Special Resolution 8 August 2018.

The company is limited by guarantee and does not have share capital. The liability of each individual member is limited to £1 in the event of a winding up order.

## Recruitment and appointment of new Trustees

Membership as a Trustee is open to anyone who is interested in supporting the mission and vision of Kids in Museums in a governance role. Trustee roles are advertised openly and appointed after a rigorous application and interview process. Trustee appointments must be approved by the full board of Trustees and Trustees must pass background checks and sign the Trustee register. Trustees are appointed for an initial term of four years with the option to be reappointed for one further term.

Kids in Museums reserves up to two Trustee roles for young people aged 18-25. They are appointed for a one-year term with the option to be reappointed for a further year. Young Trustees go through a competitive recruitment process and are subject to the same checks as candidates for other Trustee roles.

During the year we appointed no new Trustees to the Board and recruited our third cohort of two young Trustees. Three Trustees retired during the year.

We began the process of recruiting a new Chair of Trustees which was completed in May 2022, with the new Chair, Vanessa Eke, being formally approved by the Trustees in June 2022.

## Organisational structure

The Board of Trustees meets four times per year to lead strategy development, scrutinise financial planning and review past performance. The Board of Trustees is supported by the Executive Director who reports to the Chair. Members of the Youth Panel can offer input to the Board of Trustees through the Young Trustees.

The Finance Committee, Business Development Committee and Black Lives Matter Working Group meet up to four times per year. They report to the Board of Trustees. The Finance Committee monitors risk, financial controls and planning. The Business Development Committee oversees income generation strategy. The Black Lives Matter Working Group monitors the charity's commitment to respond to the Black Lives Matter Movement and reviews progress against an action plan. There is also a Nominations Committee which is convened on an adhoc basis to recruit new Trustees.

Pay rises for staff are recommended to the Board of Trustees annually in February for the implementation in the new financial year. Any pay awards are based on the cost of living determined from the RPI inflation rate.

We appointed a new Finance Manager during the year. We ended the year with 4 FTE staff.

## Risk management

Kids in Museums maintains a register of the main risks facing the charity. The Trustees and the Executive Director regularly review this.

The main risk currently facing the charity is income generation. To address this, we have a strategy for training and consultancy and fundraising which has been updated to reflect the impact of the pandemic.

There is a long-term risk as a result of the uncertainty about the future trajectory of the pandemic and its long-term impact on the museum sector. Although the organisation has returned to working in an office there is still a risk surrounding staff wellbeing and hybrid working. Mitigation will include policy updates, the staff supervision process and effective team communication.

In May 2022, Kids in Museums submitted an application for support as part of Arts Council England's National Portfolio as an IPSO. In November 2022, the organisation was informed that the application was successful. This secures regular funding for the organisation for the period April 2023 – March 2026 and reduces the long-term risk to the organisation's funding.

Approved by order of the board of Trustees on 2 December 2022..... and signed on its behalf by:

  
.....

Vanessa Eke – Chair of Trustees

## Independent examiner's report to the Trustees of Kids in Museums ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

  
Richard Stonier FCA  
Deans, Chartered Accountants  
Gibson House, Hurricane Court, Hurricane Close, Stafford, ST16 1GZ

Date: 20 December 2022

## Statement of Financial Activities

		Unrestricted funds £	Restricted Funds £	2022 total funds £	2021 total funds £
	Notes				
<b>Income and Endowments from</b>					
Donations and legacies	2	165,390	17,856	183,246	202,882
Other voluntary income	3	31,976	-	31,976	12,649
Investment income	4	5	-	5	17
<b>Total</b>		<b>197,371</b>	<b>17,856</b>	<b>215,227</b>	<b>215,548</b>
<b>Expenditure on Charitable Activities</b>	5				
Charitable expenditure		(202,622)	(17,856)	(220,478)	(198,734)
<b>Net (expenditure) / income</b>		<b><u>(5,251)</u></b>	<b><u>-</u></b>	<b><u>(5,251)</u></b>	<b><u>16,814</u></b>
<b>Reconciliation of funds</b>					
Total funds brought forward		64,288	-	64,288	47,474
<b>Total funds carried forward</b>		<b><u>59,037</u></b>	<b><u>-</u></b>	<b><u>59,037</u></b>	<b><u>64,288</u></b>

## Balance Sheet

		Unrestricted funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
	Notes				
<b>Fixed Assets</b>					
Intangible assets	11	5,000	-	5,000	7,000
Tangible assets	12	4,067	-	4,067	2,240
		<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>9,240</u>
<b>Current Assets</b>					
Debtors	13	8,625	-	8,625	1,473
Cash in hand and at bank		49,231	942	50,173	61,208
		<u>57,856</u>	<u>942</u>	<u>58,798</u>	<u>62,681</u>
<b>Creditors</b>					
Amounts falling due within one year	14	(7,886)	(942)	(8,828)	(7,633)
<b>Net Current Assets</b>		<u>49,970</u>	<u>-</u>	<u>49,970</u>	<u>55,048</u>
<b>Total Assets Less Current Liabilities</b>		<u>59,037</u>	<u>-</u>	<u>59,037</u>	<u>64,288</u>
<b>Net Assets</b>		<u>59,037</u>	<u>=</u>	<u>59,037</u>	<u>64,288</u>
<b>Funds</b>	15				
Unrestricted funds				<u>59,037</u>	<u>64,288</u>
<b>Total funds</b>				<u>59,037</u>	<u>64,288</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2/12/2021 and were signed on its behalf by:



Vanessa Eke – Chair of Trustees



## Notes to the Financial Statements

### I. 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.

Kids in Museums is a charitable organisation in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of this Report. The nature of the charity's operations and principal activities are detailed in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102)

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income is earned through holding assets for investment purposes, and it includes interest only. Interest income is recognised using the effective interest method.

### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

### **Support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs. They are incurred directly in support of expenditure on the objectives of the charity.

### **Intangible assets**

Intangible assets acquired separately from a business are capitalised at cost.

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website / computer software - 6 years

Provision is made for any impairment.

### **Tangible fixed assets**

Tangible assets are depreciated on a straight line basis over their useful lives. The useful life of tangible assets are as follows:

Computer equipment – 3 years

Furniture / Fixtures – 5 years

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

### **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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. Donations and Legacies**

	2022	2021
	£	£
Arts Council England	162,944	162,944
Welsh Government funding	17,856	10,000
Other voluntary funding	2,446	29,938
	<u>183,246</u>	<u>202,882</u>

**3. Other Voluntary Income**

	2022	2021
	£	£
Training and consultancy	<u>31,976</u>	<u>12,649</u>

**4. Investment Income**

	2022	2021
	£	£
	<u>5</u>	<u>17</u>

**5. Charitable Activity Costs**

<u>2022</u>	<u>Staff costs</u>	<u>Project costs</u>	<u>Property costs</u>	<u>Other</u>	<u>Total</u>
Direct charitable expenditure	156,052	36,687	-	-	192,739
Support costs	-	-	5,940	21,799	27,739
	<u>156,052</u>	<u>36,687</u>	<u>5,940</u>	<u>21,799</u>	<u>220,478</u>

<u>2021</u>	<u>Staff costs</u>	<u>Project costs</u>	<u>Property costs</u>	<u>Other</u>	<u>Total</u>
Direct charitable expenditure	154,720	21,252	-	-	175,972
Support costs	-	-	7,883	14,879	22,762
	<u>154,720</u>	<u>21,252</u>	<u>7,883</u>	<u>14,879</u>	<u>198,734</u>

**6. Net (expenditure) / income is stated after charging**

	2022	2021
	£	£
Depreciation – owned asset	1,638	1,157
Other operating leases	5,940	7,407
Website amortisation	2,000	2,000

**7. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 (2021 – nil).

The total trustees' travel and subsistence expenses for year ended 31 March 2022 was £nil (2021 - £337). The total number of trustees receiving expenses during the year was 0 (2021 - 1).

**8. Staff costs**

	2022	2021
	£	£
Wages and salaries	142,953	141,967
Social security costs	10,053	9,448
Other pension costs	3,046	3,305
	<u>156,052</u>	<u>154,720</u>

The total amount of employee benefits (including employer pension and national insurance contributions) received by key management personnel for their services to the charity was £50,461 (2021: £49,753).

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

	2022	2021
Support staff	<u>5</u>	<u>5</u>

There were no employees who received total employee benefits of more than £60,000.

**9. Comparatives for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	190,782	12,100	202,882
<b>Charitable activities</b>			
Other voluntary income	12,649	-	12,649
<b>Investment income</b>	17	-	17
<b>Total</b>	<u>203,448</u>	<u>12,100</u>	<u>215,548</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Charitable expenditure	186,634	12,100	198,734
<b>Net Income</b>	<u>16,814</u>	=	<u>16,814</u>
Transfers between funds	5,022	(5,022)	-
<b>Net movement in funds</b>	21,836	(5,022)	16,814
<b>Reconciliation of Funds</b>			
Total funds brought forward	42,452	5,022	47,474
<b>Total funds carried forward</b>	<u>64,288</u>	=	<u>64,288</u>

**10. Independent Examiners Remuneration**

The independent examiners remuneration amounts to an independent examination fee of £930 (2021 - £927). No other services were provided.

**11. Tangible Fixed Assets**

	Website £
<b>Cost</b>	12,000
At 1 April 2021 and 31 March 2022	
<b>Amortisation</b>	
At 1 April 2021	5,000
Charge for the year	<u>2,000</u>
At 31 March 2022	<u>7,000</u>
<b>Net book value</b>	
At 31 March 2022	<u>5,000</u>
At 31 March 2021	<u>7,000</u>

**12. Intangible Fixed Assets**

	Fixtures and Fittings £	Computer Equipment £	Totals £
<b>Cost</b>			
At 1 April 2021	-	5,196	5,196
Additions	<u>1,596</u>	<u>1,869</u>	<u>3,465</u>
At 31 March 2022	<u>1,596</u>	<u>7,065</u>	<u>8,661</u>
<b>Depreciation</b>			
At 1 April 2021	-	2,956	2,956
Charge for year	<u>160</u>	<u>1,478</u>	<u>1,638</u>
At 31 March 2022	<u>160</u>	<u>4,434</u>	<u>4,594</u>
<b>Net Book Value</b>			
At 31 March 2022	<u>1,436</u>	<u>2,631</u>	<u>4,067</u>
At 31 March 2021	-	2,240	2,240

**13. Debtors: Amounts Falling Due Within One Year**

	2022	2021
	£	£
Trade debtors	7,105	-
Prepayments and accrued income	<u>1,520</u>	<u>1,473</u>
	<u>8,625</u>	<u>1,473</u>

**14. Creditors: amounts Falling Due Within One Year**

	2022	2021
	£	£
Trade creditors	1,987	1,270
Social security and other taxes	4,013	3,375
Other creditors	605	643
Accruals and deferred income	<u>2,223</u>	<u>2,345</u>
	<u>8,828</u>	<u>7,633</u>

**15. Movement in Funds**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	55,288	(1,251)	-	54,037
Designated fund - return to office	9,000	(4,000)	(5,000)	
Designated fund - Chair recruitment cost	-	-	5,000	5,000
<b>Total Funds</b>	<b><u>64,288</u></b>	<b><u>(5,251)</u></b>	<b>=</b>	<b><u>59,037</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	197,371	(198,622)	(1,251)
Designated fund – return to office post pandemic	-	(4,000)	(4,000)
	<u>197,371</u>	<u>(202,622)</u>	<u>(5,251)</u>



## 15. cont. Movement in Funds

### Restricted funds

Welsh Government Funding	<u>17,856</u>	<u>(17,856)</u>	-
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<b>Total funds</b>	<b><u>215,227</u></b>	<b><u>(220,478)</u></b>	<b><u>(5,251)</u></b>
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### Comparatives for movement in funds

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	42,452	16,814	(3,978)	55,288
Designated funds – return to the office post pandemic	-	-	9,000	9,000
	<u>42,452</u>	<u>16,814</u>	<u>5,022</u>	<u>64,288</u>
<b>Restricted funds</b>				
Restricted fund	<u>5,022</u>	-	<u>(5,022)</u>	-
<b>Total funds</b>	<b><u>47,474</u></b>	<b><u>16,814</u></b>	<b>=</b>	<b><u>64,288</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	203,448	(186,634)	16,814
<b>Restricted funds</b>			
National Lottery Heritage Fund	12,100	(12,100)	-
<b>Total funds</b>	<b><u>215,548</u></b>	<b><u>(198,734)</u></b>	<b><u>16,814</u></b>

## **15. cont. Movement in Funds**

### **Designated Funds**

#### **Return to office post pandemic / Chair Recruitment**

Funds for the charity to return to the office and provide a safe working environment for all staff. The remaining funds were redesignated in March 2022 to support the cost of Chair Recruitment. The remaining funds will be spent by the end of 2022/23.

### **Restricted Funds**

#### **Welsh Government**

Our grant from the Welsh Government enabled us to provide Welsh language resources, training for staff from Welsh museums and Family Friendly Museum Audits for Welsh museums.

## **16. Related Party Disclosures**

Four Trustees donated a total of £1,218 during the year ending 31 March 2021 (2021 – £1,038).

## Detailed Statement of Financial Activities

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and Legacies</b>		
Arts Council England	162,944	162,944
National Lottery Heritage Fund	-	12,100
Welsh Government	17,856	10,000
Other Voluntary Funding	2,446	17,838
	<u>183,246</u>	<u>202,882</u>
<b>Investment Income</b>		
Deposit account interest	5	17
<b>Charitable activities</b>	31,976	12,649
Training and consultancy		
<b>Total incoming resources</b>	<u>215,227</u>	<u>215,548</u>
<b>Expenditure</b>		
<b>Management costs</b>		
Wages	142,953	141,967
Social security	10,053	9,448
Pensions	3,046	3,305
Office rent	5,940	7,407
Rates and water	-	476
Telephone	262	406
Postage and stationery	340	589
Programme costs	36,687	21,252
Sundries	2,319	2,371
Computer costs	6,907	7,023
Consultancy	143	-
Amortisation - website	2,000	2,000
Depreciation – computer equipment	1,478	1,157
Fixtures and fittings	160	-
	<u>212,288</u>	<u>197,401</u>

This page does not form part of the statutory financial statements

Kids in Museums

Detailed statement of Financial Activities  
For the year ended 31 March 2022

	2022 £	2021 £
<b>Finance</b>		
Bank charges	194	69
<b>Governance costs</b>		
Trustees' expenses	874	337
Trustee recruitment	6,000	-
Accountancy and legal fees	1,122	927
	7,996	1,264
Total resources expended	220,478	198,734
<b>Net (expenditure) / income</b>	<b><u>(5,251)</u></b>	<b><u>16,814</u></b>

This page does not form part of the statutory financial statement