

REGISTERED COMPANY NUMBER: 06240260 (England and Wales)
REGISTERED CHARITY NUMBER: 1123063

KCIL LIMITED

Unaudited Financial Statements for the Year Ended 31 March 2023

KCIL LIMITED

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for the year ended 31 March 2023**

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¹KCIL LIMITED (REGISTERED NUMBER: 06240260)

**Report of the Trustees
for the year ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06240260 (England and Wales)

Registered Charity number

1123063

Registered office

River Reach
31-35 High Street
Kingston Upon Thames
Surrey
KT1 1LF

Current Trustees

Mrs P Bamford (Former RBK Councillor)
Ms K E Coleman (Social Care)
Mr A L Lee FCA (Accountant) Treasurer and currently Acting Chair
Mrs B Notay
Mrs K Penny (KVA)
Mrs M Quinton Chair (temporarily on bereavement leave)
Mrs M Thompson (Former RBK Mayor) (appointed May 2022)

Previous Trustees

Ms E Brunst (appointed June 2022; resigned March 2023)
Mr A Howe (Accountant) (resigned April 2022)
Ms A Maniglio (appointed July 2022; resigned September 2023)
Mrs S Mayhew-Wilcox (resigned November 2021)

CEO; Company Secretary and SMT

Mr J Lamont
Mrs H. Green

Bookkeeper

Mr R A Reilly

Independent Examiner

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

KCIL LIMITED (REGISTERED NUMBER: 06240260)

**Report of the Trustees
for the year ended 31 March 2023**

The trustees who are also directors of the charity for the purpose of the Companies Act 2006 present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims –

KCIL's mission is to provide information, advice, and support to disabled people living in the Royal Borough of Kingston and the surrounding area and to empower them to have a voice, take control of their lives and be treated equally.

Our goals for 2022/23 were to:

- Empower and support people to live independently, using all their capabilities.
- For our staff to continue to listen to and engage with KCIL users, our membership, and stakeholders.
- Ensure KCIL has the highest possible profile amongst our stakeholders (local commissioners, potential funders, existing and potential members, personal assistants, the public and their political representatives)
- Ensure KCIL remains a stable and robust organisation in the long-term
- Endeavour to ensure that KCIL has the financial resources to undertake not just our contractual responsibilities, but also the other services that we aspire to provide.
- Ensure that KCIL operates within a robust governance framework. The Board have considered the Charity Commission's guidance on public benefit in planning and carrying out its activities.

ACHIEVEMENT AND PERFORMANCE

KCIL has a 55-year history of fighting for a fairer, more inclusive society. During the past year, we have continued this fight, through our day-to-day work on direct payments, SEND brokerage to our other larger events and activities highlighting the rights of disabled people. KCIL's mission to empower disabled people to have a voice' has been at the heart of our work. Huge strides were made by disabled people in the 80s and 90s to put accessibility on the local agenda, but local disabled people feel that Kingston has now taken a backward step. Throughout the Covid pandemic it was clear that disabled and clinically vulnerable people were treated poorly. Even with equality legislation in place, increased awareness and advances in technology, local older and disabled people continue to see a lack of consideration for accessibility in buildings, infrastructure, and services. KCIL decided to focus on wellbeing and mental health at our Annual Conference based at Glenmore House in Surbiton and we had speakers and workshops on numerous topics including notable mental health campaigner Meg Wamithi, local councillor and the new Kingston disability champion Sue Ansari, and our keynote speaker was Ashley Whittaker – Programme Director for Achieving for Children who gave us an enjoyable speech and Q&A for our members. In the afternoon session we enjoyed a chair yoga session and the opportunity for our members to learn to paint using watercolours.

Throughout 2022/23 KCIL continued to provide a blend of office based and telephone service and continues to provide on-going support to Direct Payment users, providing outreach support, training, and quarterly drop-in groups. We provide specialist direct payment support for the Royal Borough of Kingston's Adult Social Care, Kingston Clinical Commissioning Group and Achieving for Children. The environment for small local charities is challenging now and we have been working hard to make sure we are supporting members with the issues that are important to them. Thank you to all our staff, volunteers, trustees and members for all their contributions over the past year.

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Report of the Trustees
for the year ended 31 March 2023

Direct Payments Adult Social Care and Kingston Clinical Commissioning Group

KCIL has supported over 200 adults using Direct Payments in the Royal Borough of Kingston over the past year, with numbers fluctuating as some people dropped off the scheme and others joining. We also provided support to 38 adults in receipt of personal health budgets on behalf of the South West London Clinical Commissioning group, this has increased from 18 at the start of the year and is reflective of our growing work with the NHS. Our education PHB packages have increased from 60 at the beginning of the year to over 120 by March 2023 thanks to the excellent work by our SEND brokerage service. Our Personal Assistant (PA) recruitment support has increased its pool of available PAs and we have seen an increase in positive matches despite challenging conditions in the market. In the summer of 2022 we increased our advertising budget and improved our social media output which saw an upturn in applications and a marked increase in the number of matched Personal Assistant's with Direct Payment recipients. KCIL not only supports new people to the scheme, but also supports people who are currently on the scheme to find new PAs when theirs leave. Our quarterly user groups took place both online and face to face due to the pandemic, still managing to provide an opportunity for service users to gain support from other users and to ask questions about changes to the service. Some of the reasons people enjoy attending the group include: - Meeting others and having a secure environment to ask questions - Being kept up to date about the changes to the system - Being able to meet other service users and KCIL staff - Getting information on training PAs and how to get support from other organisations in Kingston. Our annual review provided us with insight into what is important for Direct Payment users.

KCIL delivered a Direct Payment Support service to an average of 185 children and families in Richmond and Kingston on behalf of Achieving for Children over the past financial year. This service involves supporting parents with being good employers and includes support with recruitment, paperwork and payroll. For the 3rd year running KCIL secured a small fund from Skills for Care to deliver training for personal assistants working for direct payment users from Kingston and Richmond. The topics this year which covered dementia awareness, Being a Good boss training for employers, Emergency First Aid at Work, autism awareness and medication awareness. We were pleased that attendees were able to experience physical training. This additional free training was helpful to the recruitment team as they were able to attract people to the sector who needed upskilling or renewed training.

SEND Support Brokerage KCIL works with Achieving for Children (AfC) and Kingston and Richmond Clinical Commissioning Group (CCG) to ensure that children and young people with special educational needs or complex medical conditions and/or disabilities are offered a personalised approach to their educational, health and social care needs through personal budgets. Over the past year, over 185 children, young people and their families have received support through the SEND Brokerage service, this includes providing information and advice as well as writing support plans and assistance with monitoring finances. There was an equal split between Kingston and Richmond, and it is pleasing to see KCIL expand their reach into other boroughs. The personal budgets have been used to fund personal assistants, specialist equipment, Learning Support Assistants, tutors, Speech, and Language therapy, Occupational Therapy, Physiotherapy, and specialist activities.

Information and Advice The main information and advice for disabled people includes support with Personal Independence Payments, in particular support to fill in forms. As the year progressed, we were pleased to increase our physical attendance at these meetings and to invite people into our office. Our Senior Independent Living Advisor also supports with filling in forms for housing benefit, taxi card, blue badge and freedom passes. KCIL also provides general information about disability issues and informs people about the services that are available and refers them to other organisations such as Citizens Advice Bureau and Kingston Carers' Network.

Access Committee The KCIL Access team continued to make progress. We wanted to amplify the voices of people with disabilities in our community and work to make Kingston an accessible and inclusive place without barriers. Accessibility in the borough has regressed since the huge strides made by disabled people over 20 years ago. Even with advances in technology

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**Report of the Trustees
for the year ended 31 March 2023**

and public awareness of a range of disabilities and impairments, we are seeing a lack of consideration for accessibility in new buildings, infrastructure, and services. KCIL's access committee has made a positive step forward with a new "Access Reporting" function on the KCIL website and a plan to work with local shops, restaurants, transport companies and the local authority to try and improve access to public places, transport, and private businesses at the earliest possible stage. Notable issues include assisting a wheelchair user based on 2nd floor apartment with a broken lift and advising several local businesses of their responsibilities regarding assistance animals. As the financial year came to a close we were in negotiation with RBK to audit a number of polling booths and we hope that bears fruit in 2023/2024.

Social Activities & Internal staff training KCIL recognises that many of our members experience periods of isolation and, with the right support, value opportunities to get out and about and to meet up with other people. Thankfully, as the year progressed, we were able to organise social activities to include visits to Kew Gardens, coffee mornings at the local Kingston United Reformed Church, trips to Richmond Park and to Wisley Gardens. Our weekly "Zoom Coffee Morning" was changed to physical meetings at the KCIL office and at KUR Church and all of the KCIL staff and some Trustees were able to enjoy spending time with our members. The experience and knowledge of our staff makes us a stronger organisation and help us to deliver a better service for our members and users. Training is also an integral part of our Investors in People accreditation. Training, such as First Aid and Safeguarding, is required by our commissioners and regulators and helps to keep staff and service users safe. Staff also attend courses to help to further knowledge and experience within the organisation and raise our profile as a key player in the disability sector including the Access Association meetings, London Self-Directed Support meetings, Support Brokerage Training, and Benefits Advice Training. Training such as this provides us with a stronger offer for upcoming tenders and grant applications and have enabled us to start to charge for Access Audit service. Staff identify training in their annual appraisals to help them with their own personal goals and objectives as well as KCIL's overall objectives and requirements. In addition, our internal staff have benefited from First Aid training, Mental Health Awareness, social media, and Design skills training. Feedback from the training over the past year has been generally positive. Staff have found the training they received useful for their work and applied what they learned on the training courses in various ways at KCIL.

Fundraising KCIL recruited a fundraiser to the staff team on a fixed term contract in April 2022 and set about developing a community fundraising strategy to add to our statutory funding/bids/grants policy. During the course of the summer months, we held a variety of social fundraising events at local village weekend fetes and a number of sporting events whereby volunteers could raise sponsorship for KCIL. We had participants in the London Landmarks half marathon and local Battersea Park 10k. Over the course of this project it was clear KCIL does not yet have the pulling power of the larger well known trusts and were finding it hard to raise larger sums; the charity market was also in a downturn in community fundraising. We decided not to renew the contract of the fundraiser. We will continue to assess this possible revenue stream in the future, potentially when prevailing economic conditions improve.

FINANCIAL REVIEW Overall Total income was down in 2022/23 to £327,782 from £336,212 in the previous year. With staff costs stable but other expenses rising our deficit for the year increased to £46,172 from £13,361 in 2021/22. We have the reserves to sustain this for a period, but it is not a long term strategy. Underneath the figures 2022/23 was a year when we emerged from Covid with a strong staff team and good relations with users and local commissioners. We have also better understood how to win contracts and implement them successfully. This hard work materialised at the beginning of 2023/24 when we won 2 contracts and we are working to win further tenders.

General Reserves

KCIL has operated a very prudent financial regime for a number of years. Our policy has been to adjust our spending to fit our predicted income and we have maintained tight control over staffing and expenditure and have built up our overall general reserves of £203,000. Both our largest contract with RBK and our smaller contract with AfC have been extended to March 2024. With the current economic outlook we have extended our

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**Report of the Trustees
for the year ended 31 March 2023**

Future Plans

Our strategic plan sets out that we need to undertake a wider range of services and projects in order to ensure we are not dependent on a single contract. Although we continue to allow some home working this will require we move to new offices and we aspire to include at this new home better meeting facilities for our members and users. In addition, we want to be financially robust to allow us to restart our Holiday Fund and to provide greater access checks across RBK. 2023/24 has started well but we have much to build on.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a company, limited by guarantee, as defined by the Companies Act 2006.

Constituted in 1968, KCIL has developed into an organisation of disabled people, with a clear and firm commitment to independent living, choice, control and equality. KCIL is constituted to meet the needs of disabled people in and around The Royal Borough of Kingston upon Thames (RBK), particularly by representing and supporting their full equality and inclusion in order that they might lead independent and empowering lives. Trustees are voted in at each Annual General Meeting, thereby forming the Board of Trustees of KCIL; there must be a minimum of three trustees. The skill requirements for the Board of Trustees are kept under review and when a trustee retires or additional new skills are identified as required, the Board will initiate a recruitment procedure. New trustees may be sought by open advertisement, through dialogue with suitable candidates, and through nominations at the Annual General Meeting. The ethos of the organisation, particularly its commitment to the concept of independent living and the Social Model of Disability, are taken into account when recruiting new trustees. The ultimate decision is a matter for the current Board of Trustees who will co-opt a new Trustee until confirmed at the next AGM. Trustees 'meetings (known as Board of Trustees meetings), are where Board members agree the broad strategy and areas of activity for the organisation, including grant making criteria, level of reserves, risk management, performance and policies. The day-to-day administration of grants and operational management of KCIL activities is delegated to the Chief Executive. The welcome pack for new trustees includes a brief history of KCIL, the organisation's Strategy document and current Business Plan, a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know', as well as compliance documents. The induction process for new trustees comprises an initial meeting with the Chair of the Board of Trustees and a series of meetings with the Chief Executive relating to KCIL services, our ethos, and the powers and responsibilities of the Board of Trustees. New Trustees are also encouraged to visit the office to meet the wider staff.

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

.....
Mrs M Quinton - Trustee

.....
A L Lee Trustee

**Independent Examiner's Report to the Trustees of
KCIL Limited (Registered number: 06240260)
for the year ended 31 March 2023**

Independent examiner's report to the trustees of KCIL Limited ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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.

Hazel Day

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date:

KCIL LIMITED

**Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, legacies and grants	2	22,251	-	22,251	22,499
Charitable activities					
Independent living support services	4	302,594	-	302,594	313,700
Investment income	3	<u>2,937</u>	<u>-</u>	<u>2,937</u>	<u>13</u>
Total		<u>327,782</u>	<u>-</u>	<u>327,782</u>	<u>336,212</u>
 EXPENDITURE ON					
Charitable activities					
Independent living support services	5	<u>373,954</u>	<u>-</u>	<u>373,954</u>	<u>349,573</u>
NET INCOME/(EXPENDITURE)		(46,172)	-	(46,172)	(13,361)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>249,250</u>	<u>-</u>	<u>249,250</u>	<u>262,611</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>203,078</u></u>	<u><u>-</u></u>	<u><u>203,078</u></u>	<u><u>249,250</u></u>

KCIL LIMITED (REGISTERED NUMBER: 06240260)

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	11	37,053	-	37,053	39,237
Cash at bank and in hand		<u>204,989</u>	<u>-</u>	<u>204,989</u>	<u>232,400</u>
		242,042	-	242,042	271,637
CREDITORS					
Amounts falling due within one year	12	(38,964)	-	(38,964)	(22,387)
		<u>203,078</u>	<u>-</u>	<u>203,078</u>	<u>249,250</u>
NET CURRENT ASSETS					
		203,078	-	203,078	249,250
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>203,078</u>	<u>-</u>	<u>203,078</u>	<u>249,250</u>
NET ASSETS					
		<u>203,078</u>	<u>-</u>	<u>203,078</u>	<u>249,250</u>
FUNDS					
Unrestricted funds	14			<u>203,078</u>	<u>249,250</u>
TOTAL FUNDS					
				<u>203,078</u>	<u>249,250</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 and were signed on its behalf by:

.....
M Quinton - Trustee

.....
A L Lee - Trustee

The notes form part of these financial statements

KCIL LIMITED

Notes to the Financial Statements for the year ended 31 March 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

INCOME

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

EXPENDITURE

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

2. DONATIONS, LEGACIES and GRANTS

	2023	2022
	£	£
Donations	5,851	11,729
Grants	<u>16,400</u>	<u>10,770</u>
	<u>22,251</u>	<u>22,499</u>

KCIL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,937</u>	<u>13</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Disability access	Independent living support services	0	1,475
Covid Response	Independent living support services	0	32,000
Service fees	Independent living support services	212,066	203,747
Achieving for Children	Independent living support services	76,000	76,000
Small contracts	Independent living support services	6,506	-
Fundraising Events		5,638	-
Membership subscriptions		323	478
Sundry other income		<u>2,061</u>	<u>-</u>
		<u>302,594</u>	<u>313,700</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Independent living support services	<u>369,269</u>	<u>4,685</u>	<u>373,954</u>

6. GRANTS PAYABLE

	2023	2022
	£	£
Independent living support grants to members	<u>-</u>	<u>-</u>

7. SUPPORT COSTS

Independent living support services		Governance costs £ <u>4,685</u>
-------------------------------------	--	------------------------------------------

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

KCIL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>272,201</u>	<u>270,445</u>

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

	2023	2022
Charitable activities	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES (Re 2021/22) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
	At 31.3.22		At 31.3.22
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,499	-	22,499
Charitable activities			
Independent living support services	313,700	-	313,700
Investment income	<u>13</u>	<u>-</u>	<u>13</u>
Total	<u>336,212</u>	<u>-</u>	<u>336,212</u>
EXPENDITURE ON			
Charitable activities			
Independent living support services	<u>349,573</u>	<u>-</u>	<u>349,573</u>
NET DEFICIT	(13,361)	-	(13,361)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>262,611</u>	<u>-</u>	<u>262,611</u>
TOTAL FUNDS CARRIED FORWARD	<u>249,250</u>	<u>-</u>	<u>249,250</u>

KCIL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	29,936	29,902
Prepayments and accrued income	<u>7,117</u>	<u>9,335</u>
	<u><u>37,053</u></u>	<u><u>39,237</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,708	1,233
Social security and other taxes	4,178	8,372
VAT	9,334	6,357
Other creditors	1,391	1,875
Accruals and deferred income	<u>21,353</u>	<u>4,550</u>
	<u><u>38,964</u></u>	<u><u>22,387</u></u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>12,500</u>	<u>-</u>

From October 2023 KCIL committed to a further lease of 2 years at a rent of £25,000pa.

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	189,250	(46,172)	60,000	249,250
Office move fund	30,000		(30,000)	-
Opportunity Fund	<u>30,000</u>	<u> </u>	<u>(30,000)</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>249,250</u></u>	<u><u>(13,361)</u></u>	<u><u>-</u></u>	<u><u>249,250</u></u>

KCIL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

14. MOVEMENT IN FUNDS - continued

The transfers between funds reflect that the Board no longer consider that unrestricted reserves should be allocated to projects which may or may not occur in the future and that unrestricted funds should be shown in their entirety as a single unrestricted reserve.

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,782	(373,954)	(46,172)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>327,782</u>	<u>(373,954)</u>	<u>(46,172)</u>

Comparatives (Re 2021/22) for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	202,611	(13,361)	189,250
Office move fund	30,000		30,000
Opportunity Fund	30,000		30,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>262,611</u>	<u>(13,361)</u>	249,250

Comparative (re 2021/22) net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	336,212	(349,573)	(13,361)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>336,212</u>	<u>(349,573)</u>	<u>(13,361)</u>

KCIL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

KCIL LIMITED

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,851	11,729
Grants	<u>16,400</u>	<u>10,770</u>
	22,251	22,499
Investment income		
Deposit account interest	2,937	13
Charitable activities		
Disability access	-	1,475
Covid Response	-	32,000
Service fees	212,066	203,747
Achieving for Children	76,000	76,000
Small contracts	6,506	-
Fundraising Events	5,638	-
Membership subscriptions	323	478
Sundry other income	<u>2,061</u>	<u>-</u>
	302,594	313,700
	<u>327,782</u>	<u>336,212</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	272,201	270,445
Rent and rates	27,358	25,975
Insurance	2,788	2,563
Light and heat	12,650	388
Telephone	3,019	2,181
Stationery, copying, printing & postage	2,284	1,984
Marketing	919	1,024
Staff recruitment	4,260	1,017
Staff training & travel	9,428	6,077
Members social events	793	750
Repairs & renewals	140	240
Subscriptions & publications	709	747
Meetings' expenses	1,600	723
Cleaning & misc expenses	3,372	4,007
Legal & consultancy fees	9,115	1,760
Carried forward	350,636	319,881

KCIL LIMITED**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	350,636	319,881
Conferences	4,447	5,399
Office equipment	629	961
Computer maintenance/ software	1,012	4,285
Website & promotions	1,637	1,676
Bank charges	549	506
DP Insurance	<u>9,724</u>	<u>11,565</u>
	368,634	344,273
Support costs		
Governance costs		
Independent Examiners Fees	1,800	1,350
Accountancy fees	2,300	2,950
Payroll service fees	<u>1,220</u>	<u>1,000</u>
	<u>5,320</u>	<u>5,300</u>
Total resources expended	<u>373,954</u>	<u>349,573</u>
Net (expenditure)/income	<u>(46,172)</u>	<u>(13,361)</u>