

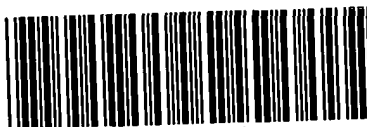
Registration No. 03484661 (England and Wales)
Charity No. 1071058

CHILDREN'S LINKS

(a company limited by guarantee)

**TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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CHILDREN'S LINKS

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CHILDREN'S LINKS

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER 1071058

COMPANY REGISTRATION NUMBER 03484661

TRUSTEES H Kucharczyk – Chair (appointed 10.01.2024)
J Wainwright – Vice-chair
R Croft
A Wright
J Firth-Brown
K Ruane
V Lofthouse
H Bradbury (resigned 16.08.2023)
S Buik (resigned 02.06.2023)

CHIEF EXECUTIVE OFFICER R Aylmer

PRINCIPAL / REGISTERED OFFICE 7 Bull Ring
Horncastle
LN9 5HX

INDEPENDENT AUDITORS Xeinadin Audit Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

BANKERS Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

SOLICITORS Browne Jacobson LLP
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

Structure, Governance and Management

The company is a registered charity and a company limited by guarantee.

It was established by a memorandum of association on 1 January 1997. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

The Children's Links Board of Trustees ('the board') is responsible for the strategic direction, activities and performance of the charity. However, the board delegates the day to day management of the charity to a senior management team, headed by the Chief Executive.

The Charity uses an appraisal process to identify the skills required by the board and any skills gaps. Board members are recruited through an open recruitment process and strives to ensure that there is adequate local representation as well as a relevant mix of skills.

Members of the board receive a full induction programme on joining, ongoing training and briefing sessions. The board completes an annual evaluation of its effectiveness against the Code of Governance, including a skills audit.

Aims, objectives and activities

Purpose

Children's Links aims to change children's lives for the better.

In order to achieve this, we work together to:

- Help children reach their potential
- Build confidence and resilience
- Have a lasting impact

The Charity's purposes, as set out in the objects contained in the company's memorandum of association, are to benefit the public by:

- The promotion of the care and education of children, young people, families and communities and the provision of facilities for the recreation, care, education and other leisure time occupation of children, young people and families in the interests of social welfare with the object of improving their conditions of life.
- The advancement of the education and training of persons providing such care and educational and recreational facilities.
- Conducting research into all aspects of the care, education and recreation of such children, young people, families and communities and to publish the useful results of such research.

Summary of activities

The Charity has supported employees' personal development through both informal and accredited training, including role specific qualifications and degrees.

During the year the Charity has undertaken activities that contribute in the following ways to the aims and objectives of the charity:

Hampshire

- Supporting the care and wellbeing of Early Years children within nursery provision

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Summary of activities (continued)

North Lincolnshire

- Supporting the care and wellbeing of children with complex needs through the delivery of holiday respite care

East Midlands and East

- Supporting separated families by delivering an Improving Child and Family Arrangements (ICFA) service
- Delivering contact centres to support separated families by enabling children to spend time with their parents

Lincolnshire

- Supporting the care and wellbeing of children within early years nursery provision
- Supporting school aged children in out of school childcare
- Advancing the education and training of persons providing care
- Supporting women in third sector leadership positions
- Supporting the voluntary and community sectors to engage in strategic partnerships that enhance and improve social welfare
- Providing community-based play services that promote wellbeing
- Increasing the confidence of numeracy skills of parents and grandparents

Public benefit

The board have considered and regarded the Charity Commission's public benefit guidance in relation to the aims and objectives of the charity. As all of Children's Links' charitable activities focus on the promotion of the care and education of children, young people and adults and as a result also directly benefit the public sector, the board is satisfied that the charity's aims, objective and activities are of public benefit.

Volunteers

Twenty-five volunteers are actively engaged in supporting the work of the charity through a range of services. The contribution made by volunteers is significant, providing the bedrock of our delivery of contact centres across Lincolnshire, support and additional resource in our childcare settings, fundraising and supporting our governance arrangements. We ensure volunteers receive appropriate training, coaching and support as well as opportunity to develop their skills and knowledge.

Achievements and performance

To help us achieve our aims and objectives we have 4 strategic goals

- Deliver high quality services that meets the needs of children, young people and adults
- Have a skilled workforce that embodies our values
- Make best use of our resources to ensure long term sustainability
- Optimise partnership opportunities

The year ending 31 March 2024 has been challenging financially, with the charity facing both increasing costs and increasing complexity in the needs of our service users. We have invested in our structures to support our long term sustainability, whilst continuing to be successful in promoting the care and education of children, young people and adults.

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance (continued)

During the year we have directly supported:

- 84 organisations (target 80),
- 273 learners (target 198),
- 1416 parents (target 915)
- 2747 children (target 2620).

These numbers do not include people who have accessed support our social media.

To help us deliver ***high quality services that meet the needs of children, young people and adults*** we have

- reviewed and improved our data gathering and recording
- worked with teams to improve quality assurance
- secured funding through grants, contracts and fundraising
- reviewed and improved our internal processes
- recruited new trustees with specialist expertise
- engaged with wider community developments across Lincolnshire in order to ensure children and families have a voice and their needs are met effectively
- opened new contact centres in Nottingham and Peterborough
- expanded our delivery of Multiply
- secured a 'Good' Ofsted rating at Little Explorers and Shining Stars nurseries
- arranged to run a new childcare setting in North Lincolnshire from April 2024
- successfully tendered to run 3 RAF settings in Lincolnshire from April 2024

To enable us to ***have a skilled workforce that embodies our values*** we have

- delivered training designed to embed our values of Learning, Innovation, Nurturing, Kindness and Striving for Success
- organised staff awards based on our values
- carried out a staff survey
- developed a monthly staff newsletter
- reviewed our employment package
- prioritised the training and development of staff
- worked with an HR Consultant to review our HR policies
- improved our staff support and supervision process

To ensure we ***make best use of our resources to ensure long term sustainability*** we have

- reviewed and improved our internal procedures
- restructured our staffing to enable improved business development
- reviewed overheads and put plans in place to change the ICT.
- agreed plans to move the head office in 2024-25

To allow us to ***optimise partnership opportunities*** we have

- developed a communication plan that includes a partner newsletter
- produced an Impact Report
- engaged with local, regional and sector networks
- been proactive in developing partnership funding bids

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income, expenditure and results

Although we have made a loss this year, this has largely been as a result of investing in structures to support future growth, which has led to significant new business starting in 2024-25.

The charity's subsidiary Linking Up Limited (LUL) had an anticipated reduction in childcare voucher income, however, we continue to seek opportunities to develop new business to replace this income. The board will continue to review the activity and viability of the LUL and take any appropriate action.

Reserves

The charity is an operational organisation and needs to hold sufficient reserves to fund its current operations, to provide for unforeseen events and invest for the future. The policy, which is to hold reserves calculated on three months of central running costs, is monitored by the board.

At the end of March 2024, the reserves were not at the levels stated in the policy due to additional demand and investment as stated above. To rectify this the Board has requested that the senior management team take appropriate action in 2024 and actively build up the funds in line with the policy.

Statement of going concern

Whilst recognising the difficulties due to the wider economic situation and additional investment undertaken this year, the board consider that the charity is a going concern. This is based on the assumptions and actions of the last 12 months, as well as the forecast over the next 12 months.

The board has satisfied themselves that the charitable company's assets are available and adequate to fulfil its obligations.

Fundraising

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice.

Any internal fundraising is carried out in line with our fundraising policy and additionally vulnerable people are covered by our safeguarding policies.

Where we benefit from external platforms they are registered with the Lotteries Council and the Gambling Commission.

The future

We have produced a plan that indicates that the charity can generate a reasonable trading profit in the future.

We believe this is achievable based on

- New services that start in 2024-25
- Previous successes with new business
- Effective systems and processes
- Good partnerships and networks
- Investment in future growth

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Financial review (continued)

Within the next year we will be:

- Continuing to develop, improve and expand our existing services, with a focus on supporting the wellbeing of children and families.
- Focusing on recruiting and retaining a skilled workforce that embodies our values
- Investigating ways to develop our income streams and making best use of our resources to ensure long term sustainability, including improving and developing our communication, engagement and marketing strategies.
- Continuing to work with partners and communities to ensure that we are able to deliver quality services that deliver positive outcomes.

Responsibilities of the trustees

The Children's Links Board of Trustees (who are also directors of Children's Links Limited 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 board to prepare financial statements for each financial year. Under company law the board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing those financial statements the board are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHILDREN'S LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Provision of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved, has confirmed that:

- So far as that Trustee is aware, there is no audit information of which the Group's auditor is unaware,
- That they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the Group's auditor in connection with preparing its report and to establish that the Group's auditor is aware of that information.

This report was approved by the Board on 12th September 2024 and signed on it's behalf by



H Kucharczyk
Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN'S LINKS

Opinion

We have audited the financial statements of Children's Links for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities (incorporating an Income and Expenditure Account), the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes. 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion 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 31 March 2024, and of the Group's incoming resources and application of resources, including its 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.

Basis for opinion

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in respect of the fact we provide non-audit services in the preparation of these financial statements, 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the Trustees' report. The Trustees are responsible for this other information. Our opinion of 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN'S LINKS

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 Trustees' report, which includes the Directors' report and the Strategic report prepared for the purposes of company law; for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' report included within the Trustees' report have been prepared in accordance with the applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; 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.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out in the Trustees' report, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Firstly, our assessment of the risk applicable to the entity's financial statements from material misstatements, including fraud, is low. Consequently, the risks identified are primarily concerned with dominant influence by management, income recognition and classification as well as adequacy and completeness of the disclosure for related parties. In response, we have:

- Reviewed minutes of meetings of management and those charged with governance;
- Tested journal entries and other adjustments for appropriateness, evaluating the rationale behind transactions outside the normal course of activities;
- Vouched a sample of grants receivable to source documentation checking income recognition criteria as well as any restrictions for appropriate fund classification;
- Obtained related party grid responses from connected parties and reviewed transactions during the year for evidence of additional, unidentified related parties.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN'S LINKS

Auditor's responsibilities for the audit of the financial statements (continued)

Whilst the procedures listed aid us in detecting irregularities, there exists the inherent difficulty in detecting irregularities, particularly those related to fraud. However, we believe the above risks to be the particular areas most susceptible to material misstatement.

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 auditor's report.

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jordan Cain ACA (Senior Statutory Auditor)

for and on behalf of
XEINADIN AUDIT LIMITED

Chartered Accountants
Statutory Auditors

Cabourn House
Station Street
Bingham
Nottinghamshire
NG13 8AQ

Date: 21/10/2024

CHILDREN'S LINKS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted £'000	Restricted £'000	2024 Total £'000	2023 Total £'000
INCOME					
Donations	2	2	-	2	3
Charitable activities	3	1,424	108	1,532	1,720
Other trading activities	4	79	-	79	139
Other income	5	48	-	48	5
Investment income	6	8	-	8	4
Total income		1,561	108	1,669	1,871
EXPENDITURE					
Charitable activities	7	(1,592)	(105)	(1,697)	(1,791)
Other trading activities	4	(81)	-	(81)	(121)
Total expenditure		(1,673)	(105)	(1,778)	(1,912)
Net income/(expenditure)		(112)	3	(109)	(41)
Transfers between funds		-	-	-	-
Net movement in funds		(112)	3	(109)	(41)
Reconciliation of funds:					
Total funds brought forward	20	117	10	127	168
Total funds carried forward	20	5	13	18	127

All amounts relate to continuing activities of the group.

The Statement of Financial Activities includes all gains and losses recognised in the year.

CHILDREN'S LINKS

REGISTERED COMPANY NUMBER: 03484661

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £'000	2023 £'000
FIXED ASSETS			
Intangible assets	14	-	-
Tangible fixed assets	15	8	18
TOTAL FIXED ASSETS		8	18
CURRENT ASSETS			
Debtors	17	126	69
Cash at bank and in hand	24	137	250
TOTAL CURRENT ASSETS		263	319
LIABILITIES			
Creditors: amounts falling due within one year	18	(253)	(210)
NET CURRENT ASSETS		10	109
Creditors: amounts falling due in over one year		-	-
TOTAL NET ASSETS		18	127
FUNDS OF THE CHARITY:			
Unrestricted funds	20	(34)	116
Designated funds	20	39	1
Restricted funds	20	13	10
TOTAL FUNDS		18	127

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The attached notes on pages 15 to 33 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 12th September 2024 and signed on their behalf by:



H Kucharczyk
Chair

CHILDREN'S LINKS

REGISTERED COMPANY NUMBER: 03484661

COMPANY BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £'000	2023 £'000
FIXED ASSETS			
Tangible fixed assets	15	8	17
TOTAL FIXED ASSETS		8	17
CURRENT ASSETS			
Debtors	17	122	69
Cash at bank and in hand		81	184
TOTAL CURRENT ASSETS		203	253
LIABILITIES			
Creditors: amounts falling due within one year	18	(155)	(108)
NET CURRENT ASSETS		48	145
Creditors: amounts falling due in over one year		-	-
TOTAL ASSETS		56	162
FUNDS OF THE CHARITY:			
Unrestricted funds	20a	4	151
Designated funds	20a	39	1
Restricted funds	20a	13	10
TOTAL FUNDS		56	162

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

The attached notes on pages 15 to 33 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 12th September 2024 and signed on their behalf by:



H Kucharczyk
Chair

CHILDREN'S LINKS

REGISTERED COMPANY NUMBER: 03484661

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £'000	2023 £'000
Cash Flows from Operating Activities			
Net cash provided by/(used in) operating activities	23	(113)	(81)
Cash Flows from Investing Activities			
Purchase of property, plant and equipment		-	(2)
Change in cash and cash equivalents in the reporting period		<u>(113)</u>	<u>(83)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>250</u>	<u>333</u>
Cash and cash equivalents at the end of the reporting period	24	<u><u>137</u></u>	<u><u>250</u></u>

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation and consolidation

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) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis and are presented in sterling, which is the functional currency of the Charity.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis. No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern

The Children's Links Board consider that the organisation is a going concern. This is based on the following assumptions and actions that have been made in the last twelve months as well as the forecast and new business opportunities over the next twelve months. The charitable group has a deficit of £109,000 in the year ended 31 March 2024 and a deficit of £41,000 for the comparative year.

The Trustee Board has satisfied themselves that the charitable company's assets are available and adequate to fulfil its obligations. The main sources of funding are:

- Local Authority Contracts
- Central Government
- European funds, including European Social Fund
- Grant making trusts
- Childcare Fees from parents
- Charitable donations

Further details regarding the future success of the organisation are given in the Trustee's report.

c) Legal status of the Charity

There is no share capital as the company is limited by guarantee. Each member has guaranteed an amount, not exceeding £10, towards the company's liabilities in the event of a winding up, provided that a member has not ceased to be a member one year prior to any winding up order.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

d) 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.

e) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income – donations are accounted for as received, sponsorship income represents amounts receivable. Gifts in kind to the Charity are included at the value specified by the donor or, if this is not available, at what the estimated cost to the Charity would have been. Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Grants – grants are included as incoming resources when these are received/receivable. Government grants are recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Furthermore, any and all conditions attached to the grant will need to be met.

Income from trading activities includes income earned from activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from donated goods is recognised on sale of those goods.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

g) Intangible assets – goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. Goodwill arising on business combinations is capitalised, classified as an asset on the Balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years, being its estimated useful life. Provision is made for any impairment.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office equipment	20% straight line
Computer equipment	20% straight line & 33% straight line
Furniture	20% straight line
Vehicles	50% straight line

Assets are reviewed for any indications of impairment at each balance sheet date.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable are included at the best estimate of the amounts receivable at the balance sheet date.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Concessionary loans received at below market rates are received in order to further the charitable objectives of the organisation and are therefore included at the amount received and are not discounted.

l) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

Employees of the Charity are entitled to join a defined contribution pension scheme. The Charity contribution is restricted to the contributions disclosed in note 11.

n) Operating leases

Operating leases are recognised over the period of which the lease falls due.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Donations

	2024 £'000	2023 £'000
Donations	2	3
	<u>2</u>	<u>3</u>

All donations received in 2024 and 2023 relate to unrestricted funds.

3 Income from charitable activities

	2024 £'000	2023 £'000
Childcare fees	905	825
Training fees	7	9
Grants (see below)	491	826
Fundraising income	2	6
Contact centre fees	76	24
Other fees	51	30
	<u>1,532</u>	<u>1,720</u>

Income from charitable activities was £1,532,000 (2023: £1,720,000) of which £108,000 (2023: £143,000) was attributable to restricted and £1,424,000 (2023: £1,577,000) was attributable to unrestricted funds.

Grants

	2024 £'000	2023 £'000
Local authority income	54	41
Big Lottery and European Social Fund - Building Better Opportunities Move Grant	-	20
Big Lottery and European Social Fund - Building Better Opportunities Engagement into Learning Grant	-	6
CYPVSF	20	20
CAFCASS	-	13
NACCC	18	-
Mass Vaccination Programme – Lincolnshire	-	332
ICFA	297	306
Youth Music	-	10
The National Lottery Community Fund – RC Midlands Region	42	20
Lincoln City Foundation	25	-
Other grants and awards	35	58
	<u>491</u>	<u>826</u>

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

The Charity has a wholly owned trading subsidiary, Linking Up Limited, a Company incorporated and registered in England and Wales (Company number: 05830401). The principal activity of the Company is the provision of a childcare voucher scheme. The income and expenditure attributable to the Company are as follows:

	2024 £'000	2023 £'000
Turnover	78	125
Payment to childcare settings	(75)	(114)
Wages, salaries and recruitment	(3)	(5)
Administrative expenses	(1)	-
Accountancy fees	(2)	(2)
Net (loss)/profit for the year	<u>(3)</u>	<u>4</u>

The Charity also operated a shop in Horncastle which is now closed and sold donated goods:

	2024 £'000	2023 £'000
Shop takings	1	14
	<u>1</u>	<u>14</u>

All trading income received in 2024 and 2023 relates to unrestricted funds.

5 Other income

	2024 £'000	2023 £'000
Insurance claim	9	-
Coronavirus/lockdown support grants	5	5
Reimbursed early termination charges	34	-
	<u>48</u>	<u>5</u>

The insurance claim was for flood damages. The coronavirus grants are household Covid support grants for the nursery settings. Early termination charges arose on changing the telecoms provider. These were reimbursed in full by the provider.

6 Investment Income

All investment income has arisen from monies held in interest bearing accounts.

CHILDREN'S LINKS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Analysis of expenditure on charitable activities

7a Analysis of expenditure on charitable activities – current year

	Direct costs £'000	Support costs £'000	2024 costs £'000
Charitable activities:			
Care and education of young people	1,382	315	1,697
	1,382	315	1,697

7b Analysis of expenditure on charitable activities – prior year

	Direct costs £'000	Support costs £'000	2023 costs £'000
Charitable activities:			
Care and education of young people	1,449	342	1,791
	1,449	342	1,791

8 Analysis of support costs

	2024 £'000	2023 £'000
Staff travel and subsistence	23	21
Staff training	5	3
Stationery and postage	3	2
Premises costs and equipment	32	23
ICT costs	10	10
Insurance	14	13
Legal and professional	22	19
Wages and salaries	191	232
Recruitment and other staff costs	-	2
Pension costs	4	5
Governance costs	10	10
Bad debts	1	2
	315	342

9 Analysis of governance costs

	2024 £'000	2023 £'000
Audit fees	7	7
Other accountancy services	3	3
Cost of Trustees' meetings	-	-
	10	10

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Analysis of staff costs and key management personnel

	2024 £'000	2023 £'000
Wages and salaries	1,088	1,237
Social security costs	60	64
Pension	20	14
	<u>1,168</u>	<u>1,315</u>

The Charity Trustees were not paid and did not receive any benefits from the Charity or its subsidiary in the year 2024 (2023: £nil). During the year, no Trustees were reimbursed expenses (2023: £37 to one Trustee).

The key management personnel of the Charity and the Group comprise the Trustees, the Chief Executive and the Senior Management Team. The total employee benefits of the key management personnel of the Charity were £128,513 (2023: £96,688).

No employee (2023:0) had employee benefits in excess of £60,000.

The average monthly head count was as follows:

	2024 Number	2023 Number
Operational	88	111
Administration	10	8
	<u>98</u>	<u>119</u>

11 Pension costs

The Charity operates defined contribution pension schemes. The assets of these schemes are held separately from those of the charitable company in independently administered funds. Contributions payable by Children's Links amounted to £20,000 (2023: £14,000). No contributions were payable to the pension funds at the balance sheet date (2023: £Nil).

CHILDREN'S LINKS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Net incoming resources

	2024	2023
	£'000	£'000
Net incoming resources is stated after charging:		
Depreciation of charitable assets owned by group	9	11
Operating lease charges	65	41
Auditor's remuneration:		
- for audit services	7	7
- for other accountancy services	3	3
	<u> </u>	<u> </u>

13 Taxation

The company is a registered charity and as such is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied for charitable purposes.

CHILDREN'S LINKS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Intangible fixed assets - group

	Goodwill
	£'000
Cost less impairment:	
At 1 April 2023	97
Disposals	(97)
	<u>-</u>
At 31 March 2024	<u>-</u>
Amortisation:	
At 1 April 2023	97
Eliminated on disposal	(97)
	<u>-</u>
At 31 March 2024	<u>-</u>
Net book value:	
At 1 April 2023	-
	<u>-</u>
At 31 March 2024	<u>-</u>

The Charity acquired the entire share capital of Linking Up Limited on 1 April 2011 for £nil consideration as part of the demerger from Sadeh Lok Housing Group. The goodwill arising on the acquisition was amortised over its presumed economic life of 10 years.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets

15a Tangible fixed assets – group

	Computers	Furniture & Equipment	Total
	£'000	£'000	£'000
Cost:			
At 1 April 2023	96	43	139
Additions	-	-	-
Disposals	(1)	-	(1)
At 31 March 2024	<u>95</u>	<u>43</u>	<u>138</u>
Depreciation:			
At 1 April 2023	82	39	121
Charge for the year	6	3	9
Eliminated on disposal	-	-	-
At 31 March 2024	<u>88</u>	<u>42</u>	<u>130</u>
Net book value:			
At 1 April 2023	<u>14</u>	<u>4</u>	<u>18</u>
At 31 March 2024	<u><u>7</u></u>	<u><u>1</u></u>	<u><u>8</u></u>

15b Tangible fixed assets – charity

	Computers	Furniture & Equipment	Total
	£'000	£'000	£'000
Cost:			
At 1 April 2023	89	43	132
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>89</u>	<u>43</u>	<u>132</u>
Depreciation:			
At 1 April 2023	76	39	115
Charge for the year	6	3	9
Eliminated on disposal	-	-	-
At 31 March 2024	<u>82</u>	<u>42</u>	<u>124</u>
Net book value:			
At 1 April 2023	<u>13</u>	<u>4</u>	<u>17</u>
At 31 March 2024	<u><u>7</u></u>	<u><u>1</u></u>	<u><u>8</u></u>

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Investment in trading subsidiary

The Charity holds 1,000 shares of £1 each in its wholly owned trading subsidiary Linking Up Ltd which is incorporated in the United Kingdom. The principal activity of the subsidiary is the provision of a childcare voucher scheme. These activities were considered to be compatible with the aims and charitable objectives of Children's Links.

A summary of the results of the subsidiary is shown below:

	2024 £'000	2023 £'000
Profit and Loss Account		
Turnover	78	125
Payment to childcare settings	(75)	(114)
Wages, salaries and recruitment	(3)	(5)
Administrative expenses	(1)	-
Accountancy fees	(2)	(2)
Net (loss)/profit for the year	(3)	4
Balance Sheet		
Fixed assets	-	1
Current assets	60	69
Liabilities	(98)	(105)
Net liabilities	(38)	(35)

17 Debtors

Due within one year	Group		Company	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade debtors	91	28	90	28
Other debtors	3	-	-	-
Prepayments and accrued income	32	41	32	41
	126	69	122	69

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Creditors: amounts falling due within one year

	Group		Company	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade creditors	132	134	36	32
Taxation and social security	11	8	11	8
Other creditors	5	8	3	6
Accruals	41	24	41	26
Deferred income	64	36	64	36
	<u>253</u>	<u>210</u>	<u>155</u>	<u>108</u>

Deferred income

Deferred income comprises monies received in advance, primarily for programme deliveries and equipment purchases for which funding has been banked. Amount deferred in year is £64,000 (2023: £36,000). All deferred income brought forward was released during the year.

19 Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and Buildings		Other	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
No later than one year	36	35	4	4
Later than one year and not later than five years	6	21	1	6
	<u>42</u>	<u>56</u>	<u>5</u>	<u>10</u>

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Funds analysis

20a Funds analysis – current year

	Balance at 1/4/2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31/3/2024 £'000
Unrestricted funds					
Children's Links	151	1,483	(1,592)	(38)	4
Linking Up Limited	(35)	78	(81)	-	(38)
Total unrestricted funds	116	1,561	(1,673)	(38)	(34)
Designated funds					
Damian fund	1	-	-	-	1
Linking Up Limited fund	-	-	-	38	38
Total designated funds	1	-	-	38	39
Total unrestricted funds	117	1,561	(1,673)	-	5
Restricted funds					
Adrian Worsley fund	1	-	-	-	1
Big Lottery and European Social Fund Building Better Opportunities Move Grant	5	-	(5)	-	-
CYPVSF	-	20	(20)	-	-
NACCC	-	18	(18)	-	-
The National Lottery Community Fund – RC Midlands region	2	42	(32)	-	12
AWA Play Scape	-	7	(7)	-	-
AEB Level 2 Early Years	2	-	(2)	-	-
Holiday Activities & Food (HAF) Programme	-	16	(16)	-	-
RAF Nursery Equipment	-	5	(5)	-	-
Total restricted funds	10	108	(105)	-	13
Total funds	127	1,669	(1,778)	-	18

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20b Funds analysis – prior year

	Balance at 1/4/2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31/3/2023 £'000
Unrestricted funds					
Children's Links	170	1,603	(1,626)	-	147
Linking Up Limited	(39)	125	(121)	-	(35)
Total unrestricted funds	131	1,728	(1,747)	-	112
Designated funds					
Damian fund	1	-	-	-	1
Total designated funds	1	-	-	-	1
Total unrestricted funds	132	1,728	(1,747)	-	113

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20b Funds analysis – prior year (continued)

Restricted funds

Adrian Worsley fund	1	-	-	-	1
Big Lottery and European Social Fund Building Better Opportunities Move Grant	11	20	(26)	-	5
Big Lottery and European Social Fund Building Better Opportunities Engagement Into Learning Grant	4	6	(10)	-	-
Big Lottery and European Social Fund Building Better Opportunities Building Connections Grant	2	-	(2)	-	-
CYPVSF	-	20	(20)	-	-
CAFCASS	4	13	(17)	-	-
CLORE Lincolnshire Chapter	1	-	(1)	-	-
GLLEP and ESF Community Grant	1	2	(3)	-	-
Virtual Outdoor Challenge	2	-	(2)	-	-
Family Explorers	1	-	(1)	-	-
Tackling Inequalities 2	-	-	-	-	-
Shine CAD Camper	-	10	(10)	-	-
MCN Grant Mum's Fit	-	5	(5)	-	-
Youth Music	9	11	(20)	-	-
The National Lottery Community Fund – RC Midlands region	-	20	(18)	-	2
AWA Play Scape	-	3	(3)	-	-
AEB First Aid	-	1	(1)	-	-
AEB Level 2 Early Years	-	5	(3)	-	2
MCM Women Supporting Women	-	7	(7)	-	-
Holiday Activities & Food (HAF) Programme	-	20	(20)	-	-
Total restricted funds	36	143	(169)	-	10
Total funds	168	1,871	(1,912)	-	127

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20c Analysis of assets/(liabilities) between funds

	Unrestricted £'000	Restricted £'000	Total 2024 £'000	Unrestricted £'000	Restricted £'000	Total 2023 £'000
General fund:						
Intangible fixed assets	-	-	-	-	-	-
Tangible fixed assets	8	-	8	18	-	18
Current assets	186	77	263	285	34	319
Creditors falling due within one year	(189)	(64)	(253)	(184)	(26)	(210)
Creditors falling due in over one year	-	-	-	-	-	-
	<u>5</u>	<u>13</u>	<u>18</u>	<u>119</u>	<u>8</u>	<u>127</u>

Designated funds are included in the unrestricted funds in the above analysis and are wholly held in cash.

20d Funds analysis – description of funds

Designated funds

Damian fund

This was established by a legacy left to Children's Links which is used to commemorate the life of a young man who was very active in the Lincolnshire community. The interest on the legacy is used to reward young people for their community endeavour, usually as part of the Children's Awards ceremony.

Linking Up Limited fund

This fund was established to support the existing and future cashflow requirements of the subsidiary, Linking Up Limited.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20d Funds analysis – description of funds (continued)

Restricted funds

Adrian Worsley fund

This commemorates the life of a supporter of Children's Links and the interest on the fund is used to reward young people for their community endeavour, usually as part of the annual Children's Awards ceremony.

Big Lottery and European Social Fund Building Better Opportunities Move Grant

This grant provides a range of activities and interventions to economically inactive people to move towards and into employment. The project is delivered across the whole of Greater Lincolnshire.

Big Lottery and European Social Fund Building Better Opportunities Engagement into Learning Grant

This grant provides a range of activities and interventions to economically inactive people to move towards and into learning. The project is delivered across the whole of Greater Lincolnshire.

CYPVSF (Children and Young People's Voluntary Sector Forum)

This is funded by Lincolnshire County Council to provide support for voluntary and community sector (VCS) organisations working with children, young people and their families in Lincolnshire.

CAFCASS (Children and Family Court Advisory and Support Service)

This funding is to provide supported contact centres in Gainsborough, Grantham, Lincoln, Skegness and Spalding.

NACCC (National Association of Child Contact Centres)

This funding has now replaced the CAFCASS funding above and is to provide supported contact centres in Gainsborough, Grantham, Lincoln, Skegness, Spalding, Notts & Derby and Peterborough.

Big Lottery and European Social Fund – Building Better Opportunities Building Connections Grant

This funding is to tackle loneliness in the rural areas of East Lindsey by providing a campervan which travels to villages to provide a focal point for people to meet.

CLORE Lincolnshire Chapter

The fund aims to promote, support and strengthen the network of Social Leaders in the social, voluntary and charitable sectors around the country.

GLLEP and ESF Community Grant

This funding is to deliver support programmes to women in Gainsborough. The support is linked to developing skills and confidences with the aim to get women into work or further training.

Virtual Outdoor Challenge

This funding is to encourage parents/carers and children to spend more time outdoors by providing them with a range of activities

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20d Funds analysis – description of funds (continued)

Family Explorers – Tackling Inequalities 2

This programme aims to support those facing challenges due to the COVID-19 pandemic from lower socio-economic groups, BAME communities, those with long term health conditions and people with disabilities.

Shine CAD Camper

To utilise the camper in providing activities and services that promote mental health and wellbeing outcomes.

MCN Grant Mum's Fit

To support the mental wellbeing of mums through specialist fitness classes and peer support.

Youth Music

To aid in supporting children and young people facing barriers to make, learn and earn in music.

The National Lottery Community Fund – RC Midlands Region

A National Lottery Community Fund project that aims to build a network across Lincolnshire to develop the leadership skills of women working in the third sector.

AWA Play Scape

A National Lottery Awards for All funded project to deliver toy library outreach and provide fun play sessions for parents and young children.

AEB First Aid

For the delivery of three Emergency First Aid at Work courses.

AEB Level 2 Early Years

For the delivery of Level 2 Diploma for the Early Years practitioner.

Women Supporting Women

For the facilitation of weekly groups for women that offer emotional and wellbeing support in order to build confidence and self-esteem. Funded by the Managed Care Network Fund.

Holiday Activities & Food Programme (HAF)

Delivery of free holiday provisions including healthy food and enriching activities for school aged children. Funded by Lincolnshire County Council.

RAF - Nursery Equipment

Funds received from the RAF to purchase necessary equipment and other items for RAF nursery settings in advance of them opening.

CHILDREN'S LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Related party transactions

On the basis that this is a wholly owned Group and that consolidated financial statements have been prepared, the Group has taken advantage of the exemption not to disclose intra group transactions.

There were no other related party transactions.

22 Post Balance Sheet Events

Shortly after the year end in April 2024, the Charity entered into an asset purchase agreement for the transfer of charitable assets from 'Burton Play'.

No consideration was payable for the assets, but it was agreed that the Charity would also take on the creditors. Burton Play was effectively transferred in to be continued operationally as a going concern. Although other assets were acquired, principally the assets received were in cash, with transfers totalling £55,853 received in April 2024.

23 Reconciliation of net expenditure to net cash flow from operating activities

	2024 £'000	2023 £'000
Net movement in funds (as per the statement of financial activities)	(109)	(41)
Adjustments for:		
Depreciation of tangible fixed assets	9	11
Loss on disposal of property, plant and equipment	-	-
Increase in debtors	(56)	(26)
Increase/(Decrease) in creditors	43	(25)
Net cashflow from operating activities	(113)	(81)

24 Analysis of cash and cash equivalents

	2024 £'000	2023 £'000
Cash at bank and in hand	137	250
Total cash and cash equivalents	137	250

25 Net debt reconciliation

Net debt reconciliation for the Group 2024

	At start of year	Cashflows	Other non- cash changes	At year end
Cash at bank and in hand	250	(113)	-	137

Net debt reconciliation for the Charity 2023

	At start of year	Cashflows	Other non- cash changes	At year end
Cash at bank and in hand	333	(83)	-	250