

NEW HALL KIDZ

England & Wales · Charity number 1098955

Details

Status Registered

Legal form Charitable company

Company number [04517712](#)

Registered 2003-08-12

Register [View on the Charity Commission register](#)

Contact

Address New Hall Kidz Play Facility
C/O H M PRISON & YOI NEW HALL
Dial Wood
Flockton
Wakefield
WEST YOR

Phone 07933491712

Email kay.newhallkidz@live.co.uk

Activities

Objects: A) TO ADVANCE THE EDUCATION OF CHILDREN VISITING NEW HALL PRISON OF ALL ABILITIES AND CULTURES THROUGH THE PROVISION OF SAFE AND STIMULATING PLAY AND RECREATIONAL FACILITIES; B) TO FACILITATE FOR THE PUBLIC BENEFIT THE REHABILITATION OF PERSONS IN NEW HALL PRISON AND YOUNG OFFENDERS INSTITUTE BY THE PROVISION OF EDUCATIONAL AND RECREATIONAL FACILITIES FOR THEIR CHILDREN AND DEPENDANTS; C) THE PROVISION OF OR ASSISTANCE IN THE PROVISION OF FACILITIES FOR EDUCATION AND LEISURE TIME OCCUPATION OF THE CHILDREN AND FAMILIES OF PRISONERS AT NEW HALL PRISON AND YOUNG OFFENDERS INSTITUTION IN THE INTERESTS OF SOCIAL WELFARE THEREBY IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the children cope better with stress and trauma associated with visiting a loved one in prison.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE NEW HALL PRISON AND YOUTH OFFENDERS INSTITUTION, FLOCKTON, WAKEFIELD
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£24,434	£54,976	-	-
2024-08-31	£72,500	£53,849	-	-
2023-08-31	£45,500	£51,182	-	-
2022-08-31	£90,707	£48,476	-	-
2021-08-31	£27,850	£61,896	-	-
2020-08-31	£86,749	£69,608	-	-

Trustees

Name	Role	Appointed
CLAIRE CRABTREE		
Emma Rachel Booth		2023-05-11
Nicola Everett		2019-10-17

NEW HALL KIDZ

England & Wales - Charity number 1098955

Accounts

New Hall Kidz Limited

Charity number 1098955

A company limited by guarantee number 04517712

Annual Report and Financial Statements **for the year ended 31 August 2024**



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

New Hall Kidz Limited

Annual Report and Financial Statements for the year ended 31 August 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

New Hall Kidz Limited

Trustees' report for the year ended 31 August 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Emma Booth	Chair	
Nicola Everett	Company Secretary	
Claire Crabtree		
Mike Wragg	former Chair	Resigned 21 January 2025

Charity number 1098955 Registered in England and Wales

Company number 04517712 Registered in England and Wales

Registered and principal address

HM Prison & Young Offenders' Institution
New Hall Way
Flockton
Wakefield
WF4 4AX

Bankers

HSBC
66 Westgate
Wakefield
WF1 1XB

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 August 2002. It is governed by a memorandum and articles of association, as amended by special resolution dated 15 April 2003. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

- To advance the education of children visiting New Hall Prison of all abilities and cultures through the provision of safe and stimulating play and recreational facilities;
- To facilitate for the public benefit the rehabilitation of persons in New Hall Prison and Young Offenders Institute by the provision of educational and recreational facilities for their children and dependants;
- The provision of or assistance in the provision of facilities for education and leisure time occupation of the children and families of prisoners at New Hall Prison and Young Offenders Institute in the interests of social welfare thereby improving their conditions of life.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2024

Objectives and activities (continued)

The charity's main activities

The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the child cope better with the stress and trauma associated with visiting a loved one in prison.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular play provision for children and young adults visiting a loved one in prison.

Achievements and performance

In the past year New Hall Kidz have provided play sessions during all domestic visits at HMP & YOI New Hall, starting our sessions in the visitor's centre when the families first arrive at the prison and then continuing the session in the main play facility in the visits hall. During the sessions we have offered a wide and diverse range of play opportunities in an environment that is welcoming, friendly, and accessible to all children and young people who are visiting the establishment. We have worked with children and young adults aged between 0-17 and we have supported the residents (Prisoners) to come into play, interact and engage in a positive and constructive manner with their own children or other family member. This has helped break down barriers, re-built lost relationships, helped to maintain family ties, boosted the residents parenting and play skills which have been lost during their separation and has provided a safe haven for the mums to re-affirm their attachment to their loved ones.

We have also delivered Family days, these days proved extremely popular and were held during the school holidays, we provided a huge range of play opportunities and creative activities. These days have given the families an opportunity to spend quality time together to rebuild lost relationships and reaffirm family ties and bonds. In addition to Family Day's, we have also participated and assisted HMP & YOI New Hall in delivering their Lifer Days which are similar to our family days.

We have remained a vital part of HMP & YOI New Hall visits experience, helping turn what can be a daunting, negative and often traumatic experience in to a positive visit, leaving the children with a view to want to return to visit their loved one.

Financial review

The net income for the year was £18,651, including net expenditure of £13,002 on unrestricted funds and net income of £31,653 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £27,542.

The Trustee's propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at their finance meetings.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities 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 and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 5/3/2025

Emma Booth (Trustee)

New Hall Kidz Limited

Independent examiner's report to the trustees of New Hall Kidz Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Alan Dodd FCCA

11/3/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

New Hall Kidz Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	18,500	54,000	72,500	45,500
Total income		<u>18,500</u>	<u>54,000</u>	<u>72,500</u>	<u>45,500</u>
Expenditure on:					
Salaries NICs and pensions	(3)	26,329	19,529	45,858	45,588
Freelance worker		3,166	1,636	4,802	2,457
Play equipment		541	4	545	219
Travel		22	18	40	74
Insurance		-	735	735	696
Independent examination		744	84	828	630
Other payments		-	-	-	66
Depreciation		-	-	-	405
Project costs		643	308	951	961
Bank charges		57	33	90	86
Total expenditure		<u>31,502</u>	<u>22,347</u>	<u>53,849</u>	<u>51,182</u>
Net income / (expenditure)		<u>(13,002)</u>	<u>31,653</u>	<u>18,651</u>	<u>(5,682)</u>
Fund balances brought forward		<u>40,544</u>	<u>20,322</u>	<u>60,866</u>	<u>66,548</u>
Fund balances carried forward	(4)	<u>27,542</u>	<u>51,975</u>	<u>79,517</u>	<u>60,866</u>

All incoming resources and resources expended derive from continuing activities.

New Hall Kidz Limited
Balance sheet
as at 31 August 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(6) -	583	583	581
Cash at bank and in hand	(7) 28,172	51,392	79,564	60,915
Total current assets	<u>28,172</u>	<u>51,975</u>	<u>80,147</u>	<u>61,496</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 630	-	630	630
Total current liabilities	<u>630</u>	<u>-</u>	<u>630</u>	<u>630</u>
Net current assets / (liabilities)	<u>27,542</u>	<u>51,975</u>	<u>79,517</u>	<u>60,866</u>
Net assets	<u>27,542</u>	<u>51,975</u>	<u>79,517</u>	<u>60,866</u>
Funds				
Unrestricted funds	27,542	-	27,542	40,544
Restricted funds	-	51,975	51,975	20,322
Total funds	<u>27,542</u>	<u>51,975</u>	<u>79,517</u>	<u>60,866</u>

For the year ending 31 August 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 5/3/2025

Emma Booth (Trustee)

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 10 years

Equipment: over 4 years

Computer equipment: over 3 years

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2024

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
29th May 1961 Charitable Trust	-	2,000	2,000	2,000
Garfield Weston Foundation	-	15,000	15,000	15,000
Hilden Charitable Trust	7,000	-	7,000	7,000
Kelly Family Charitable Trust	-	5,000	5,000	-
Postcode Lottery	-	30,000	30,000	-
The Charles & Elsie Sykes Trust	-	2,000	2,000	2,000
The Wharfedale Foundation	10,000	-	10,000	-
Woodward Charitable Trust	1,500	-	1,500	1,250
1772 Charity	-	-	-	1,000
Allen Lane Foundation	-	-	-	8,000
Anton Jurgen Charitable Trust	-	-	-	5,000
BBC Children in Need	-	-	-	500
Oakdale Charitable Trust	-	-	-	750
Souter Charitable Trust	-	-	-	3,000
	<u>18,500</u>	<u>54,000</u>	<u>72,500</u>	<u>45,500</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	44,536	43,639
Social security costs	3,635	3,564
Employment allowance	(3,635)	(3,564)
Pensions	<u>1,322</u>	<u>1,949</u>
	<u>45,858</u>	<u>45,588</u>

The average number of employees during the year was 2, being an average of 1.6 full time equivalent (2023: 2, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,322	1,949

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Kelly Family Charitable Trust	-	5,000	25	-	4,975
Charles & Elsie Sykes Trust	2,000	2,000	4,000	-	-
Charles Hayward Foundation	1,322	-	1,322	-	-
Garfield Weston Foundation	15,000	15,000	15,000	-	15,000
29th May 1961 Charitable Trust	2,000	2,000	2,000	-	2,000
Postcode Lottery	-	30,000	-	-	30,000
	<u>20,322</u>	<u>54,000</u>	<u>22,347</u>	<u>-</u>	<u>51,975</u>

Fund name	Purpose of restriction
Kelly Family Charitable Trust	To assist in funding equipment and salary costs in running a visitor centre for mums and children.
Charles & Elsie Sykes Trust	Towards delivering sessions for children on domestic visits, family days and lifer days for visiting children and young adults visiting loved ones in HMP and YOI New Hall.
Charles Hayward Foundation	Towards the costs of a play facility.
Garfield Weston Foundation	To facilitate play, engagement, contact and support for families visiting a loved one in HMP New Hall.
29th May 1961 Charitable Trust	Towards delivering sessions for children on domestic visits, family days and lifer days.
Postcode Lottery	Community trust programme towards facilities and sessions for children.

5 Tangible assets	Computer equipment	Fixtures & Fittings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 September 2023	1,771	12,385	9,182	23,338
Additions	-	-	-	-
At 31 August 2024	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Depreciation</u>				
At 1 September 2023	1,771	12,385	9,182	23,338
Charge for year	-	-	-	-
At 31 August 2024	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Net book value</u>				
At 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2024

6 Debtors and prepayments	2024	2023
	£	£
Prepayments	583	581
	<u>583</u>	<u>581</u>
7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	79,564	60,915
	<u>79,564</u>	<u>60,915</u>
8 Creditors and accruals	2024	2023
	£	£
Accruals	630	630
	<u>630</u>	<u>630</u>

9 Provision of facilities

HMP New Hall provides premises free of charge and covers all utility expenses. A figure for this donation has not been included in the accounts in view of difficulty in its valuation.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £30,145 (previous year: £29,593).

New Hall Kidz Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	18,500	28,500	54,000	17,000	72,500	45,500
Total income	<u>18,500</u>	<u>28,500</u>	<u>54,000</u>	<u>17,000</u>	<u>72,500</u>	<u>45,500</u>
Expenditure						
Salaries NICs and pensions	26,329	4,565	19,529	41,023	45,858	45,588
Freelance worker	3,166	504	1,636	1,953	4,802	2,457
Play equipment	541	3	4	216	545	219
Travel	22	19	18	55	40	74
Insurance	-	-	735	696	735	696
Independent examination	744	30	84	600	828	630
Other payments	-	66	-	-	-	66
Depreciation	-	405	-	-	-	405
Project costs	643	45	308	916	951	961
Bank charges	57	-	33	86	90	86
Total expenditure	<u>31,502</u>	<u>5,637</u>	<u>22,347</u>	<u>45,545</u>	<u>53,849</u>	<u>51,182</u>
Net income / (expenditure)	<u>(13,002)</u>	<u>22,863</u>	<u>31,653</u>	<u>(28,545)</u>	<u>18,651</u>	<u>(5,682)</u>
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(13,002)</u>	<u>22,863</u>	<u>31,653</u>	<u>(28,545)</u>	<u>18,651</u>	<u>(5,682)</u>
Fund balances brought forward	<u>40,544</u>	<u>17,681</u>	<u>20,322</u>	<u>48,867</u>	<u>60,866</u>	<u>66,548</u>
Fund balances carried forward	<u>27,542</u>	<u>40,544</u>	<u>51,975</u>	<u>20,322</u>	<u>79,517</u>	<u>60,866</u>

Accounts

New Hall Kidz Limited

Charity number 1098955

A company limited by guarantee number 04517712

Annual Report and Financial Statements for the year ended 31 August 2023



New Hall Kidz Limited

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Prepared by West Yorkshire Community Accountancy Service CIO

New Hall Kidz Limited

Trustees' report for the year ended 31 August 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mike Wragg	Chair	
Emma Booth	Vice Chair	Appointed 11 May 2023
Nicola Everett	Company Secretary	
Claire Crabtree		
Jacqueline Williams	Former Vice Chair	Resigned 23 February 2023
Charity number	1098955	Registered in England and Wales
Company number	04517712	Registered in England and Wales

Registered and principal address

HM Prison & Young Offenders' Institution
New Hall Way
Flockton
Wakefield
WF4 4AX

Bankers

HSBC
66 Westgate
Wakefield
WF1 1XB

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

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Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

- To advance the education of children visiting New Hall Prison of all abilities and cultures through the provision of safe and stimulating play and recreational facilities;
- To facilitate for the public benefit the rehabilitation of persons in New Hall Prison and Young Offenders Institute by the provision of educational and recreational facilities for their children and dependants;
- The provision of or assistance in the provision of facilities for education and leisure time occupation of the children and families of prisoners at New Hall Prison and Young Offenders Institute in the interests of social welfare thereby improving their conditions of life.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's main activities

The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the child cope better with the stress and trauma associated with visiting a loved one in prison.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular play provision for children and young adults visiting a loved one in prison.

Achievements and performance

Since our last independent examination, our Vice Chair Jacqui Williams has resigned from her role with our organisation, after six years of service and Emma Booth has now joined the management committee and taken on the role of Vice Chair.

This past year New Hall Kidz have continued to provide play sessions during all domestic visits at HMP & YOI New Hall, providing a wide and diverse range of play opportunities in an environment that is welcoming, friendly, and accessible to all children and young people who are visiting the establishment. During these sessions we have worked with children and young adults aged between 0-17 and we have supported the residents (Prisoners) to come into play, interact and engage in a positive and constructive manner with their own children or other family member. This has helped break down barriers, re-built lost relationships, helped to maintain family ties, boosted the residents parenting, and play skills which have been lost during their separation and has provided a safe haven for the mums to re-affirm their attachment to their loved ones.

We have also delivered Family days, these days proved extremely popular and were held during the school holidays, we provided a huge range of play opportunities and creative activities. These days have given the families an opportunity to spend quality time together to rebuild lost relationships and reaffirm family ties and bonds. In addition to Family Day's we have also participated and assisted HMP & YOI New Hall in delivering their Lifer Days which are similar to our family days.

We have remained a vital part of HMP & YOI New Hall visits experience, helping turn what can be a daunting, negative and often traumatic experience in to a positive visit, leaving the children with a view to want to return to visit their loved one.

Financial review

The net expenditure for the year was £5,682, including net income of £22,863 on unrestricted funds and net expenditure of £28,545 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £40,544.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at their finance meetings.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities 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 and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 14/3/2024

Dr. Mike Wragg (Trustee)

New Hall Kidz Limited

Independent examiner's report to the trustees of New Hall Kidz Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Alan Dodd FCCA

17/3/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

New Hall Kidz Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	28,500	17,000	45,500	90,707
Total income		<u>28,500</u>	<u>17,000</u>	<u>45,500</u>	<u>90,707</u>
Expenditure on:					
Salaries NICs and pensions	(3)	4,565	41,023	45,588	44,834
Freelance worker		504	1,953	2,457	427
Play equipment		3	216	219	-
Travel		19	55	74	-
Insurance		-	696	696	628
Independent examination		30	600	630	600
Other payments		66	-	66	-
Depreciation		405	-	405	851
Project costs		45	916	961	1,086
Bank charges		-	86	86	50
Total expenditure		<u>5,637</u>	<u>45,545</u>	<u>51,182</u>	<u>48,476</u>
Net income / (expenditure)		<u>22,863</u>	<u>(28,545)</u>	<u>(5,682)</u>	<u>42,231</u>
Fund balances brought forward		<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>
Fund balances carried forward	(4)	<u>40,544</u>	<u>20,322</u>	<u>60,866</u>	<u>66,548</u>

All incoming resources and resources expended derive from continuing activities.

New Hall Kidz Limited
Balance sheet
as at 31 August 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) -	-	-	405
Total fixed assets	-	-	-	405
Current assets				
Debtors and prepayments	(6) 581	-	581	543
Cash at bank and in hand	40,593	20,322	60,915	66,200
Total current assets	41,174	20,322	61,496	66,743
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 630	-	630	600
Total current liabilities	630	-	630	600
Net current assets / (liabilities)	40,544	20,322	60,866	66,143
Net assets	40,544	20,322	60,866	66,548
Funds				
Unrestricted funds	40,544	-	40,544	17,681
Restricted funds	-	20,322	20,322	48,867
Total funds	40,544	20,322	60,866	66,548

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/3/2024

Dr. Mike Wragg (Trustee)

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 10 years

Equipment: over 4 years

Computer equipment: over 3 years

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
1772 Charity	1,000	-	1,000	-
29th May 1961 Charitable Trust	-	2,000	2,000	-
Allen Lane Foundation	8,000	-	8,000	-
Anton Jurgen Charitable Trust	5,000	-	5,000	-
BBC Children in Need	500	-	500	56,707
Garfield Weston Foundation	-	15,000	15,000	15,000
Hilden Charitable Trust	7,000	-	7,000	-
Oakdale Charitable Trust	750	-	750	-
Souter Charitable Trust	3,000	-	3,000	-
The Charles & Elsie Sykes Trust	2,000	-	2,000	2,000
Woodward Charitable Trust	1,250	-	1,250	-
Charles Hayward Foundation	-	-	-	5,000
Kelly Family Charitable Trust	-	-	-	5,000
The Albert Hunt Trust	-	-	-	2,000
The Scurragh Wainwright Charity	-	-	-	5,000
	<u>28,500</u>	<u>17,000</u>	<u>45,500</u>	<u>90,707</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	43,639	42,699
Social security costs	3,564	3,552
Employment allowance	(3,564)	(3,552)
Pensions	<u>1,949</u>	<u>2,135</u>
	<u>45,588</u>	<u>44,834</u>

The average number of employees during the year was 2, being an average of 1.6 full time equivalent (2022: 2, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,949	2,135

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BBC Children in Need 2019	16,867	-	16,867	-	-
Kelly Family Charitable Trust	5,000	-	5,000	-	-
Charles & Elsie Sykes Trust	2,000	-	-	-	2,000
Scurragh Wainwright Charity	5,000	-	5,000	-	-
Charles Hayward Foundation	5,000	-	3,678	-	1,322
Garfield Weston Foundation	15,000	15,000	15,000	-	15,000
29th May 1961 Charitable Trust	-	2,000	-	-	2,000
	<u>48,867</u>	<u>17,000</u>	<u>45,545</u>	<u>-</u>	<u>20,322</u>

Fund name	Purpose of restriction
BBC Children in Need 2019	Towards salary costs and general running expenses, to facilitate for public benefit the rehabilitation of persons of HMP New Hall through safe and stimulating play provision for all visiting children.
Kelly Family Charitable Trust	To assist in funding equipment and salary costs in running a visitor centre for mums and children.
Charles & Elsie Sykes Trust	Towards delivering sessions for children on domestic visits, family days and lifer days for visiting children and young adults visiting loved ones in HMP and YOI New Hall.
Scurragh Wainwright Charity	Contribution towards resources for open access play facilities for children and young adults visiting family members in HMP and YOI New Hall.
Charles Hayward Foundation	Towards the costs of a play facility.
Garfield Weston Foundation	To facilitate play, engagement, contact and support for families visiting a loved one in HMP New Hall.
29th May 1961 Charitable Trust	Towards delivering sessions for children on domestic visits, family days and lifer days.

5 Tangible assets	Computer equipment	Fixtures & Fittings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 September 2022	1,771	12,385	9,182	23,338
Additions	-	-	-	-
At 31 August 2023	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Depreciation</u>				
At 1 September 2022	1,771	12,385	8,777	22,933
Charge for year	-	-	405	405
At 31 August 2023	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Net book value</u>				
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>405</u>	<u>405</u>

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2023

6 Debtors and prepayments

	2023	2022
	£	£
Prepayments	581	543
	<u>581</u>	<u>543</u>

7 Creditors and accruals

	2023	2022
	£	£
Accruals	630	600
	<u>630</u>	<u>600</u>

8 Provision of facilities

HMP New Hall provides premises free of charge and covers all utility expenses. A figure for this donation has not been included in the accounts in view of difficulty in its valuation.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £29,593 (previous year: £29,099).

New Hall Kidz Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	28,500	2,000	17,000	88,707	45,500	90,707
Total income	<u>28,500</u>	<u>2,000</u>	<u>17,000</u>	<u>88,707</u>	<u>45,500</u>	<u>90,707</u>
Expenditure						
Salaries NICs and pensions	4,565	209	41,023	44,625	45,588	44,834
Freelance worker	504	-	1,953	427	2,457	427
Play equipment	3	-	216	-	219	-
Travel	19	-	55	-	74	-
Insurance	-	-	696	628	696	628
Independent examination	30	-	600	600	630	600
Other payments	66	-	-	-	66	-
Depreciation	405	851	-	-	405	851
Project costs	45	11	916	1,075	961	1,086
Bank charges	-	-	86	50	86	50
Total expenditure	<u>5,637</u>	<u>1,071</u>	<u>45,545</u>	<u>47,405</u>	<u>51,182</u>	<u>48,476</u>
Net income / (expenditure)	<u>22,863</u>	<u>929</u>	<u>(28,545)</u>	<u>41,302</u>	<u>(5,682)</u>	<u>42,231</u>
Fund balances brought forward	<u>17,681</u>	<u>16,752</u>	<u>48,867</u>	<u>7,565</u>	<u>66,548</u>	<u>24,317</u>
Fund balances carried forward	<u>40,544</u>	<u>17,681</u>	<u>20,322</u>	<u>48,867</u>	<u>60,866</u>	<u>66,548</u>

NEW HALL KIDZ

England & Wales - Charity number 1098955

Accounts

New Hall Kidz Limited

Charity number 1098955

A company limited by guarantee number 04517712

Annual Report and Financial Statements for the year ended 31 August 2022



West Yorkshire Community Accounting Service

New Hall Kidz Limited

Annual Report and Financial Statements for the year ended 31 August 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

New Hall Kidz Limited

Trustees' report for the year ended 31 August 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Mike Wragg	Chair
Jacqueline Williams	Vice Chair
Nicola Everitt	Company Secretary
Claire Crabtree	

Charity number 1098955 Registered in England and Wales

Company number 04517712 Registered in England and Wales

Registered and principal address

HM Prison & Young Offenders' Institution
New Hall Way
Flockton
Wakefield
WF4 4AX

Bankers

HSBC
66 Westgate
Wakefield
WF1 1XB

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 August 2002. It is governed by a memorandum and articles of association, as amended by special resolution dated 15 April 2003. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

- To advance the education of children visiting New Hall Prison of all abilities and cultures through the provision of safe and stimulating play and recreational facilities;
- To facilitate for the public benefit the rehabilitation of persons in New Hall Prison and Young Offenders Institute by the provision of educational and recreational facilities for their children and dependants;
- The provision of or assistance in the provision of facilities for education and leisure time occupation of the children and families of prisoners at New Hall Prison and Young Offenders Institute in the interests of social welfare thereby improving their conditions of life.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2022

The charity's main activities

The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the child cope better with the stress and trauma associated with visiting a loved one in prison.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular play provision for children and young adults visiting a loved one in prison.

Achievements and performance

The Play Facility remained closed to all visitors and outside organisations including ourselves at the beginning of our new business year 1st September 2021. This was due to Covid -19 restrictions that the prison still had in place. During this time New Hall Kidz employees worked from home on administration duties, fund raising and preparing for when the time came that we could open again.

In May 2022 the governor of HMP & YOI New Hall allowed us to reopen the play facility during all domestic visits, which was fantastic news as the playworkers were able to resume working with the families and were able to re-engage with the visiting children once again.

To begin with the main visit's hall was still restricted as there were Perspex screens in place to separate the residents from their loved ones. There was also limited seating and fewer visitors were allowed on each visit. The families were allowed one adult and two child visitors or two adults and one child. However, as the year progressed the screens were removed and the families were able to engage better with each other in the main visit's hall.

During the sessions in the Play Facility on domestic visits the children have been able to come in and play with a wide range of equipment and participate in a variety of activities either on their own, with other children or the resident who they have come to visit. Having this time with their loved one to play and spend quality time with each other has helped them to re-bond, maintain their family ties, and create positive memories with each other.

Since we reopened we have seen many new children visiting their loved ones with only a small number of children that we knew pre-covid, still using our service. These children are the children of "Lifers" whose loved ones (Mum) are serving life sentences. Over the last few months, we have worked closely with the new and old families helping to make visits an enjoyable experience for the children and young people who are visiting their loved ones and it has been great to see the service almost back to normal once again.

Financial review

The net income for the year was £42,231, including net income of £929 on unrestricted funds and net income of £41,302 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £17,276.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2022

Reserves policy (continued)

The Trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams. At 31 August 2022, unrestricted free reserves were equivalent to just over four months' expenditure.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at their finance meetings.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities 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 and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 12/4/2023

Claire Crabtree (Trustee)

New Hall Kidz Limited

Independent examiner's report to the trustees of New Hall Kidz Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Alan Dodd FCCA 

16/4/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

New Hall Kidz Limited

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	2,000	88,707	90,707	27,850
Total income		<u>2,000</u>	<u>88,707</u>	<u>90,707</u>	<u>27,850</u>
Expenditure on:					
Salaries NICs and pensions	(3)	209	44,625	44,834	42,530
Freelance worker		-	427	427	844
Play equipment		-	-	-	43
Travel		-	-	-	36
Insurance		-	628	628	580
Independent examination		-	600	600	642
Other payments		-	-	-	15
Depreciation		851	-	851	1,061
Grants repayable		-	-	-	14,098
Project costs		11	1,075	1,086	1,047
Enhancing play areas		-	-	-	1,000
Bank charges		-	50	50	-
Total expenditure		<u>1,071</u>	<u>47,405</u>	<u>48,476</u>	<u>61,896</u>
Net income / (expenditure)		<u>929</u>	<u>41,302</u>	<u>42,231</u>	<u>(34,046)</u>
Fund balances brought forward		<u>16,752</u>	<u>7,565</u>	<u>24,317</u>	<u>58,363</u>
Fund balances carried forward	(4)	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>

All incoming resources and resources expended derive from continuing activities.

New Hall Kidz Limited

Balance sheet

as at 31 August 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 405	-	405	1,256
Total fixed assets	<u>405</u>	<u>-</u>	<u>405</u>	<u>1,256</u>
Current assets				
Debtors and prepayments	(6) -	543	543	485
Cash at bank and in hand	17,276	48,924	66,200	23,176
Total current assets	<u>17,276</u>	<u>49,467</u>	<u>66,743</u>	<u>23,661</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) -	600	600	600
Total current liabilities	<u>-</u>	<u>600</u>	<u>600</u>	<u>600</u>
Net current assets / (liabilities)	<u>17,276</u>	<u>48,867</u>	<u>66,143</u>	<u>23,061</u>
Net assets	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>
Funds				
Unrestricted funds	17,681	-	17,681	16,752
Restricted funds	-	48,867	48,867	7,565
Total funds	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>

For the year ending 31 August 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 12/4/2023

Claire Crabtree (Trustee)

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 10 years

Equipment: over 4 years

Computer equipment: over 3 years

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies (continued)

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2022

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BBC Children in Need	-	56,707	56,707	27,850
Charles Hayward Foundation	-	5,000	5,000	-
Garfield Weston Foundation	-	15,000	15,000	-
Kelly Family Charitable Trust	-	5,000	5,000	-
The Albert Hunt Trust	2,000	-	2,000	-
The Charles & Elsie Sykes Trust	-	2,000	2,000	-
The Scurrah Wainwright Charity	-	5,000	5,000	-
	<u>2,000</u>	<u>88,707</u>	<u>90,707</u>	<u>27,850</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	42,699	40,089
Social security costs	3,552	3,509
Employment allowance	(3,552)	(3,509)
Pensions	2,135	2,441
	<u>44,834</u>	<u>42,530</u>

The average number of employees during the year was 2, being an average of 1.6 full time equivalent (2021: 2, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,135	2,441

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BBC Children in Need	7,565	56,707	47,405	-	16,867
Kelly Family Charitable Trust	-	5,000	-	-	5,000
The Charles & Elsie Sykes Trust	-	2,000	-	-	2,000
The Scurrah Wainwright Charity	-	5,000	-	-	5,000
Charles Hayward Foundation	-	5,000	-	-	5,000
Garfield Weston Foundation	-	15,000	-	-	15,000
	<u>7,565</u>	<u>88,707</u>	<u>47,405</u>	<u>-</u>	<u>48,867</u>

Fund name

BBC Children in Need

Purpose of restriction

Towards salary costs and general running expenses, to facilitate for public benefit the rehabilitation of persons of HMP New Hall through safe and stimulating play provision for all visiting children.

Kelly Family Charitable Trust

To assist in funding equipment and salary costs in running a visitor centre for mums and children.

The Charles & Elsie Sykes Trust

Towards delivering sessions for children on domestic visits, family days and lifer days for visiting children and young adults visiting loved ones in HMP and YOI New Hall.

The Scurrah Wainwright Charity

Contribution towards resources for open access play facilities for children and young adults visiting family members in HMP and YOI New Hall.

Charles Hayward Foundation

Towards the costs of a play facility.

Garfield Weston Foundation

To facilitate play, engagement, contact and support for families visiting a loved one in HMP New Hall.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2022

5 Tangible assets	Computer equipment	Fixtures & Fittings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 September 2021	1,771	12,385	9,182	23,338
Additions	-	-	-	-
At 31 August 2022	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Depreciation</u>				
At 1 September 2021	1,325	12,385	8,372	22,082
Charge for year	446	-	405	851
At 31 August 2022	<u>1,771</u>	<u>12,385</u>	<u>8,777</u>	<u>22,933</u>
<u>Net book value</u>				
At 31 August 2022	<u>-</u>	<u>-</u>	<u>405</u>	<u>405</u>
At 31 August 2021	<u>446</u>	<u>-</u>	<u>810</u>	<u>1,256</u>
6 Debtors and prepayments			2022	2021
			£	£
Prepayments			543	485
			<u>543</u>	<u>485</u>
7 Creditors and accruals			2022	2021
			£	£
Accruals			600	600
			<u>600</u>	<u>600</u>

8 Provision of facilities

HMP New Hall provides premises free of charge and covers all utility expenses. A figure for this donation has not been included in the accounts in view of difficulty in its valuation.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and manager.

The total employee benefits received by key management personnel were £29,099 (previous year: £17,516).

New Hall Kidz Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	2,000	-	88,707	27,850	90,707	27,850
Total income	<u>2,000</u>	<u>-</u>	<u>88,707</u>	<u>27,850</u>	<u>90,707</u>	<u>27,850</u>
Expenditure						
Salaries NICs and pensions	209	5,376	44,625	37,154	44,834	42,530
Freelance worker	-	-	427	844	427	844
Play equipment	-	-	-	43	-	43
Travel	-	-	-	36	-	36
Insurance	-	-	628	580	628	580
Independent examination	-	-	600	642	600	642
Other payments	-	15	-	-	-	15
Depreciation	851	1,061	-	-	851	1,061
Grants repayable	-	-	-	14,098	-	14,098
Project costs	11	128	1,075	919	1,086	1,047
Enhancing play areas	-	1,000	-	-	-	1,000
Bank charges	-	-	50	-	50	-
Total expenditure	<u>1,071</u>	<u>7,580</u>	<u>47,405</u>	<u>54,316</u>	<u>48,476</u>	<u>61,896</u>
Net income / (expenditure)	<u>929</u>	<u>(7,580)</u>	<u>41,302</u>	<u>(26,466)</u>	<u>42,231</u>	<u>(34,046)</u>
Fund balances brought forward	<u>16,752</u>	<u>24,332</u>	<u>7,565</u>	<u>34,031</u>	<u>24,317</u>	<u>58,363</u>
Fund balances carried forward	<u>17,681</u>	<u>16,752</u>	<u>48,867</u>	<u>7,565</u>	<u>66,548</u>	<u>24,317</u>

NEW HALL KIDZ

England & Wales - Charity number 1098955

Accounts

New Hall Kidz Limited

Charity number 1098955

A company limited by guarantee number 04517712

Annual Report and Financial Statements for the year ended 31 August 2021



West Yorkshire Community Accounting Service

New Hall Kidz Limited

Annual Report and Financial Statements for the year ended 31 August 2021

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Prepared by West Yorkshire Community Accountancy Service CIO

New Hall Kidz Limited

Trustees' report for the year ended 31 August 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Mike Wragg	Chair
Jacqueline Williams	Vice Chair
Nicola Everitt	Company Secretary
Claire Crabtree	

Charity number 1098955 Registered in England and Wales

Company number 04517712 Registered in England and Wales

Registered and principal address

HM Prison & Young Offenders' Institution
New Hall Way
Flockton
Wakefield
WF4 4AX

Bankers

HSBC
66 Westgate
Wakefield
WF1 1XB

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 August 2002. It is governed by a memorandum and articles of association, as amended by special resolution dated 15 April 2003. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

- To advance the education of children visiting New Hall Prison of all abilities and cultures through the provision of safe and stimulating play and recreational facilities;
- To facilitate for the public benefit the rehabilitation of persons in New Hall Prison and Young Offenders Institute by the provision of educational and recreational facilities for their children and dependants;
- The provision of or assistance in the provision of facilities for education and leisure time occupation of the children and families of prisoners at New Hall Prison and Young Offenders Institute in the interests of social welfare thereby improving their conditions of life.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2021

Objectives and activities (continued)

The charity's main activities

The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the child cope better with the stress and trauma associated with visiting a loved one in prison.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular play provision for children and young adults visiting a loved one in prison.

Achievements and performance

From Tuesday 24th March 2020 all visits ceased completely due to the national lockdown, in the event of Covid-19

Prison Visits for all Prisoners and their families have remained ceased to date.

Employees have continued to work from home on all financial and administrative tasks for the organisation while the service has been closed, and the sessions not being delivered. We have, when possible, gone into The Play Facility to re-generate areas. We also had a wall mural painted which took quite a few weekends of working on site with the artists.

Financial review

The net expenditure for the year was £34,046, including net expenditure of £7,580 on unrestricted funds and net expenditure of £26,466 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £15,496.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at their finance meetings.

New Hall Kidz Limited

Trustees' report (continued) for the year ended 31 August 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities 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 and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 28/04/2022

Claire Crabtree (Trustee)

New Hall Kidz Limited

Independent examiner's report to the trustees of New Hall Kidz Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Alan Dodd FCCA

30/04/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

New Hall Kidz Limited

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	-	27,850	27,850	70,213
Total income		<u>-</u>	<u>27,850</u>	<u>27,850</u>	<u>70,213</u>
Expenditure on:					
Salaries, NICs and pension	(3)	5,376	37,154	42,530	42,044
Freelance worker		-	844	844	4,911
Staff uniforms		-	-	-	48
Play equipment		-	43	43	4,683
Play materials		-	-	-	1,545
Training		-	-	-	36
Travel		-	36	36	470
Insurance		-	580	580	570
Independent examination		-	642	642	600
General running expenses		-	-	-	1,862
Other payments		15	-	15	11
Depreciation		1,061	-	1,061	1,706
Grants repayable		-	14,098	14,098	-
Project costs		128	919	1,047	1,850
Enhancing play areas		1,000	-	1,000	-
Total expenditure		<u>7,580</u>	<u>54,316</u>	<u>61,896</u>	<u>60,336</u>
Net income / (expenditure)		<u>(7,580)</u>	<u>(26,466)</u>	<u>(34,046)</u>	<u>9,877</u>
Fund balances brought forward		<u>24,332</u>	<u>34,031</u>	<u>58,363</u>	<u>48,486</u>
Fund balances carried forward	(4)	<u>16,752</u>	<u>7,565</u>	<u>24,317</u>	<u>58,363</u>

All incoming resources and resources expended derive from continuing activities.

New Hall Kidz Limited

Balance sheet

as at 31 August 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,256	-	1,256	2,317
Total fixed assets	<u>1,256</u>	<u>-</u>	<u>1,256</u>	<u>2,317</u>
Current assets				
Debtors and prepayments	(6) 485	-	485	922
Cash at bank and in hand	15,611	7,565	23,176	55,724
Total current assets	<u>16,096</u>	<u>7,565</u>	<u>23,661</u>	<u>56,646</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 600	-	600	600
Total current liabilities	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>
Net current assets / (liabilities)	<u>15,496</u>	<u>7,565</u>	<u>23,061</u>	<u>56,046</u>
Net assets	<u>16,752</u>	<u>7,565</u>	<u>24,317</u>	<u>58,363</u>
Funds				
Unrestricted funds	16,752	-	16,752	24,332
Restricted funds	-	7,565	7,565	34,031
Total funds	<u>16,752</u>	<u>7,565</u>	<u>24,317</u>	<u>58,363</u>

For the year ending 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 28/04/2022

Claire Crabtree (Trustee)

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 10 years

Equipment: over 4 years

Computer equipment: over 3 years

New Hall Kidz Limited

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Children in Need	-	27,850	27,850	52,354
The Pilgrim Trust	-	-	-	17,785
Other donations	-	-	-	74
	<u>-</u>	<u>27,850</u>	<u>27,850</u>	<u>70,213</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	40,089	42,568
Social security costs	3,509	652
Employment allowance	(3,509)	(3,355)
Pensions	2,441	2,179
	<u>42,530</u>	<u>42,044</u>

The average number employees during the year was 2.1, being an average of 1.6 full time equivalent (2020: 2.1, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	2,441	2,179

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
The Pilgrim Trust	16,324	-	16,324	-	-
Children In Need	15,707	27,850	35,992	-	7,565
C & E Sykes Trust	2,000	-	2,000	-	-
	<u>34,031</u>	<u>27,850</u>	<u>54,316</u>	<u>-</u>	<u>7,565</u>

Fund name	Purpose of restriction
The Pilgrim Trust	Towards providing supervised play provision within HMP Newhall to enable positive visits and maintain family ties. Outgoing costs include a repayment of underspent grant monies amounting to £14,098.
Children In Need	Towards salary costs and general running expenses, to facilitate for public benefit the rehabilitation of persons of HMP Newhall through safe and stimulating play provision for all visiting children.
C & E Sykes Trust	Towards sessions in visitor centre and play facility.

New Hall Kidz Limited
Notes to the accounts continued
for the year ended 31 August 2021

5 Tangible assets	Computer equipment	Fixtures & Fittings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 September 2020	1,771	12,385	9,182	23,338
Additions	-	-	-	-
At 31 August 2021	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<u>Depreciation</u>				
At 1 September 2020	880	12,385	7,756	21,021
Charge for year	445	-	616	1,061
At 31 August 2021	<u>1,325</u>	<u>12,385</u>	<u>8,372</u>	<u>22,082</u>
<u>Net book value</u>				
At 31 August 2021	<u>446</u>	<u>-</u>	<u>810</u>	<u>1,256</u>
At 31 August 2020	<u>891</u>	<u>-</u>	<u>1,426</u>	<u>2,317</u>
6 Debtors and prepayments			2021 £	2020 £
Debtors			-	470
Prepayments			485	452
			<u>485</u>	<u>922</u>
7 Creditors and accruals			2021 £	2020 £
Accruals			600	600
			<u>600</u>	<u>600</u>

8 Provision of facilities

HMP New Hall provides premises free of charge and covers all utility expenses. A figure for this donation has not been included in the accounts in view of difficulty in its valuation.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and manager. The total employee benefits received were £17,516 (previous year: £28,174).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

New Hall Kidz Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	-	74	27,850	70,139	27,850	70,213
Total income	<u>-</u>	<u>74</u>	<u>27,850</u>	<u>70,139</u>	<u>27,850</u>	<u>70,213</u>
Expenditure						
Salaries, NICs and pension	5,376	1,962	37,154	40,082	42,530	42,044
Freelance worker	-	1,512	844	3,399	844	4,911
Staff uniforms	-	48	-	-	-	48
Play equipment	-	3,726	43	957	43	4,683
Play materials	-	1,060	-	485	-	1,545
Training	-	-	-	36	-	36
Travel	-	-	36	470	36	470
Insurance	-	-	580	570	580	570
Independent examination	-	-	642	600	642	600
General running expenses	-	1,862	-	-	-	1,862
Other payments	15	11	-	-	15	11
Depreciation	1,061	1,706	-	-	1,061	1,706
Grants repayable	-	-	14,098	-	14,098	-
Project costs	128	-	919	1,850	1,047	1,850
Enhancing play areas	1,000	-	-	-	1,000	-
Total expenditure	<u>7,580</u>	<u>11,887</u>	<u>54,316</u>	<u>48,449</u>	<u>61,896</u>	<u>60,336</u>
Net income / (expenditure)	<u>(7,580)</u>	<u>(11,813)</u>	<u>(26,466)</u>	<u>21,690</u>	<u>(34,046)</u>	<u>9,877</u>
Transfers between funds	<u>-</u>	<u>1,003</u>	<u>-</u>	<u>(1,003)</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(7,580)</u>	<u>(10,810)</u>	<u>(26,466)</u>	<u>20,687</u>	<u>(34,046)</u>	<u>9,877</u>
Fund balances brought forward	<u>24,332</u>	<u>35,142</u>	<u>34,031</u>	<u>13,344</u>	<u>58,363</u>	<u>48,486</u>
Fund balances carried forward	<u>16,752</u>	<u>24,332</u>	<u>7,565</u>	<u>34,031</u>	<u>24,317</u>	<u>58,363</u>