

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>