

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

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

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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

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 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>