

CHILDREN FIRST DERBY
FINANCIAL STATEMENTS
31 MARCH 2023

Charity Number 1111157
Company Number 05379021

DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

CHILDREN FIRST DERBY
FINANCIAL STATEMENTS
31 MARCH 2023

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CHILDREN FIRST DERBY

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

A J Jacques	Chair
A Fatemah-Razak	Treasurer
J M Whitby	(resigned 7 September 2022)
R Brown	
E J Rogers	(resigned 19 October 2022)
R Luft	
A J Strong	
J A Fellowes	(appointed 15 July 2023)
R D Repton	(appointed 7 August 2023)

Company Secretary A Fatemah – Razak

Chief Executive I Baqui

Charity Number 1111157

Company Number 05379021

Registered Office 13 Leopold Street
Derby
Derbyshire
DE1 2HE

Independent Examiner David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

The trustees (who are also directors for the purpose of company law) present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016)".

Objectives and activities

To relieve the distress and suffering experienced by families and children in particular who have suffered from, or are likely to suffer from, violence or maltreatment in their homes. In particular by:

- Responding to the needs of children where stress within the home may adversely affect their welfare or development
- Providing support for children who are regarded as vulnerable and who may be at risk of social exclusion
- Delivering community services designed to foster the general wellbeing of families with children
- Providing services for parents which will enable them to better respond to the personal needs and financial support of their children

Charity aims

The Charity aims to meet its objects through a mixture of contracts and service level agreements with the statutory authorities, grants and through its own fund raising.

Charitable income is used to add value to the above services both in terms of the quality of the rooms, playthings and equipment available at Leopold Street, and outings and other events held for the benefit of families and young people receiving support.

Public Benefit

Children First Derby is a highly respected local charity which concentrates on providing relevant, practical support for families in Derby with an emphasis on the fact that children must come first.

It is an accepted truism that by investing in children we invest in the future and that every child matters. It is our duty to ensure that children are protected from serious harm, that their intellectual and practical abilities are developed so they achieve emotional well-being. The goal is that children nurtured in a positive environment ultimately become adults that contribute positively to the community and to the society which they inherit.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

We ended last year with a degree of optimism with services going back to delivering to pre-pandemic levels and the resumption of fundraising events and activities that could not be held over the previous two years. However, that optimism was short-lived as by the middle of the year we started feeling the adverse effects of the cost-of-living crisis that we were all going through. This was not only having a significant effect on the rising costs for delivery of services in terms of increasing overheads and staffing cost but was having a devastating impact on our service users, with vulnerable families suffering and having to make difficult life choices, which consequently and invariably led to an increase in demand for our services. To meet this demand, we have had to increase our capacity where possible, and developed and introduced innovative programmes to try to alleviate the difficulties being faced by families. Our staff have worked extremely hard under incredible pressure to ensure that children, young people and families are adequately supported so that they are in a better position to overcome these challenges.

This year we have introduced a number of group activities both in our Family Support and Mentoring Services to tackle areas of concern that our service users are experiencing. Examples of this are the 'Reach for Wellbeing' workshops, launched by the Family Support Service, to address mental health issues being faced by parents; and the establishment of a Football Club by the Mentoring Service to add to existing diversionary activities as part of Group Mentoring. Other specialist workshops for parents are being planned in areas of identified need, such as Autism and Challenging Behaviour, to be delivered over the coming year.

Another significant development this year is the opportunity we have had to develop our adult mental health provision. We were selected to be a delivery partner on the Derby Wellbeing pilot, part of NHS Living Well Derbyshire, which focused on engaging the VCSE sector in delivering mental health support in the community.

Fundraising continued to perform well this year, with a successful regular events and activities being held and the introduction of some new fresh initiatives. We also benefitted from corporate sponsorship, with several businesses electing to raise funds for Children First Derby as their chosen charity for the year.

The aim of achieving financial stability and sustainability to continue to deliver our services is a long-term goal of the Charity. This year we were awarded a two-year contract to continue delivering the Supervised Family Time Service on behalf of Derby City Council starting from April 2023. We were also successful in securing a 5-year grant by the National Lottery Community Fund to deliver the Family Support Service in February 2023. With this, we have in place the major funding required for our three services at least for the next two years. However, we would continue to identify additional funding sources to develop and expand the range of services offered.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Achievements and performance (continued)

The following covers the services we provide and also includes our fundraising activities.

Supervised Family Time Service

The service celebrated its 20-year anniversary with another successful year of achievements. This year we delivered 988 Family Time sessions, which exceeded all previous years' targets and figures, whilst ensuring the stability and consistency being afforded to service users.

Over the years we have been able to establish a positive working partnership with the Local Authority Commissioning team, which is based on trust and mutual respect. We continued to provide monitoring figures and recording procedures, meeting all Derby City Council's contractual obligations. All this ensured that there were no complaints received nor grievances raised, on the contrary we receive numerous and regular compliments from service users and other stakeholders.

Despite the uncertainty about the new Local Authority contract, the team remained committed and focused on service delivery and achieving the best outcomes for children. This year, our Service Manager resumed her full contracted hours after an extended sick leave absence, this helped with re-stabilising and strengthening of the team, effectively managing the departure of some existing staff members and making new appointments.

The team is committed to promoting children's participation in the supervised family time service and regularly seek feedback and suggestions. During the month of July 2022, we consulted with service users in a feedback evaluation exercise. Each service user was asked to complete a brief questionnaire to rate their experience of supervised family time at Children First Derby and invited them to make comments. We received feedback from 70 service users (both young people and adults) and after the results were collated, 90% of service users rated their experience as really good.

Family Support Service

Derby City Family Support Service

In 2022/23 this service was funded primarily by a grant from the National Lottery. We provide targeted intervention and support to families going through challenging times. Support during the year has included helping individuals to overcome mental health issues, social isolation, challenging behaviour, and providing signposting to local community support networks/services.

In collaboration with 'Being Me' we have successfully delivered two further Reach for Wellbeing workshops to address the mental health needs of our parents/carers. Following on from these workshops we have facilitated a peer support group for parents/carers which has enabled them to offer each other further support and form social connections.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Achievements and performance (continued)

We have also become part of an NHS piolet project enabling us to appoint a Wellbeing Coach funded by the Derby Living Well - VCSE Workforce. They provide mental health and wellbeing support to adults across the city.

We have formed a partnership working with Derbyshire Autism Service to develop and deliver an 8-week parenting workshop to support parents pre or post diagnosis. The pilot group was a great success and the feedback we received was extremely positive.

Schools Family Support Service

During this year we continued to provide an early intervention service to fourteen schools in South Derbyshire. This has now reduced to twelve schools, as a few have decided to provide their family support in-house. This continues to be financed by each school's delegated budget and was delivered by qualified family support workers. The support is tailored to the individual needs of the family and focuses on areas such as behaviour management, emotional wellbeing, and engagement in education. We successfully offered support to over 35 families during this period.

Mentoring Service

The Mentoring Service continues to receive a high volume of referrals. To help meet the demand for the service, the provision model was reviewed to assess whether positive changes could be implemented to benefit both mentors and mentees. A solution was suggested to reduce the 1 to 1 mentoring from six months support, on a fortnightly basis to a shorter period, on a weekly basis - with the flexibility to extend the support if required.

Consultation was undertaken with our youth forum and mentors to gather their views. Our forum and mentors agreed that 3 months support on a weekly basis would be sufficient. The new model was implemented in January 2023.

Mentors have reported that they have found the weekly sessions effective and conducive to building and maintaining a rapport with their mentees.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Achievements and performance (continued)

The Mentoring Service supported 62 young people by delivering the following:

Regular Mentoring – The service continues to receive a high volume of referrals that are above the early help threshold. The young people are experiencing a combination of low self-esteem, school exclusion, mental health, bullying, sexual exploitation, abuse, family breakdown and social isolation. Mentors have been providing exceptional support and are working hard to provide their mentees with the emotional support needed.

Intensive Mentoring – The Mentoring Service is in a strategic partnership with eight other organisations working with young people within Derby. The partnership has been effective as it has provided opportunities to share experiences, best practice, and develop more opportunities for the young people we support by collaborating across organisations within the city.

Group Mentoring - The group activities are particularly effective for young people experiencing isolation, anxiety and find it a challenge to make friends and interact socially. Each club accommodates up to ten young people and offers positive peer interactions.

The groups include: -

Drama group – currently working in partnership with Derby Theatre

Climbing - currently working in partnership with Alter Rock

Football club – currently provides opportunities for young people to play the game in a relaxed environment.

Funding and Fundraising

The funding secured towards the end of the current year gave us grounds to be optimistic for the future, with the successful tender bid for the Family Time Service and the five-year grant awarded by the National Lottery Community Fund. In addition, we were successful in being awarded a 3-year grant from Garfield Weston Foundation and secured funding from other sources such as UPS Foundation and the Derbyshire Freemasons Charity.

A new Fundraising Coordinator was appointed and our regular events such as the Ladies Lunch and Fashion Show proved successful yet again this year. In addition, some new initiatives, such as the Halloween Event and the CFD Christmas Market were held for the first time this year. A number of local businesses chose to support us by nominating Children First Derby as their charity for the year, this not only helped raise valuable funds but encouraged staff to volunteer their time to support the charity by taking part in various activities. We also appointed an experienced Public Relations & Marketing Coordinator this year, to continue to raise awareness about our work and services as widely as possible. All this contributed to another successful fundraising year for the charity.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Organisational

The CEO has worked closely with the service delivery teams to identify new areas of development and growth for the charity. This has resulted in new initiatives such as group activities both in the Family Support and Mentoring Services being successfully launched this year.

Another area was the establishment of clear team structures in all the teams, this has immensely helped the Service delivery teams to work more efficiently and effectively and having clear channels of communication and a platform for sharing and exchanging ideas.

The Cost-of-living crisis and high inflation have had a direct impact on staff causing increased financial pressures on them and their families. To address and accommodate challenges being faced by staff, Trustees this year decided to award a higher-than-normal increase in pay for the coming year hoping that it will alleviate some of the pressures on them.

During the year the Board underwent a few changes with John Whitby and James Rogers stepping down and Gina Repton and Julie Fellowes joining the Board as trustees. The Board changed the frequency of its meetings, with meetings being held every two months and the Finance Committee and Marketing Committee meeting on the alternative two months.

The Board initiated and developed a new 3-year Strategic Development Plan this year, in consultation with trustees, staff and key stakeholders. The Plan is now in place and has been shared with staff. The Service delivery teams during the course of the year will start putting their individual plans to deliver the strategic objectives laid out in the plan.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Looking Forward – The year ahead

The year started with some degree of uncertainty especially around the Supervised Family Time service contract, which was being rolled over on month-by-month basis and the ending of our 3-year grant from the National Lottery that funded the Family Support Service. However, the year ended with the renewal of the Supervised Family Time service contract for two years and being awarded an enhanced 5-year Grant from the National Lottery to fund the Family Support Service. With this we have secured funding to continue to deliver these much-needed services. We are also able to look forward to developing and growing our existing services to meet the growing and changing needs of our community over the coming years.

We also hope that over the coming years the cost-of-living crisis that we have experienced will ease which will positively impact on both our overheads and the services we deliver.

We look to build on our partnership working and continue to explore and identify new partners that will help us enhance and supplement what we are currently delivering.

Financial review and reserves policy

The year under review has been a year of financial challenges, on both the charity and the staff, with rising overhead costs due to double digit inflation and the cost-of-living crisis. Despite this we have continued to maintain and deliver our services to normal levels with staff working hard to ensure that the increase in demand for services is consistently being met. These outcomes have been made possible financially by the following key factors:

Derby City Council were able to maintain their annual contract price of £135,000 for provision of the supervised contact service on a rolling basis this year, and we managed to secure the contract for another two years albeit at a slightly reduced contract value per year.

Our Family Support services were able to operate and expand their services due to grants and contracts received from National Lottery, South Derbyshire District Council and UPS Foundation amongst others. Our Mentoring Service also continued to operate with grants from the National Lottery, Garfield Weston and Derby Youth Alliance.

Successful completion during the year of certain contracts and grant programmes has enabled the release of £34,162 from Restricted Funds to Unrestricted Funds.

The fundraising activities and events continued to be held successfully with some new innovative ideas being implemented this year. The Fundraising team again managed to raise over £50,000 which contributed substantially towards meeting our Core costs. This meant that we were able to maintain a satisfactory level of unrestricted funds at 31 March 2023 of £45,559.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Financial review and reserves policy (continued)

No major capital expenditure project was undertaken this year.

Maintaining liquidity continues to be essential as we face future challenges, but we are more assured this year with the confirmation of the Derby City Council contract award for the Supervised Contacts Service and the award of an enhanced 5-year grant from the National Lottery to continue to deliver our Derby City Family Support Service. We would continue to seek additional funding to support the development of new and improved programmes.

The cost-of-living crisis will continue to impact on salaries and overheads over the next year.

We have cause for optimism about our ability to meet future challenges, as we have funding for our three services for at least over the next 2 years which would ensure continuity and some stability. We have also been successful in identifying new funding streams with the development of new programmes within the Family Support and Mentoring Services and continue to explore other sources of funding to continue to enhance our existing services.

**CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023**

Structure, governance and management

Governing document

Children First Derby is based at 13 Leopold Street, Derby, Derbyshire which is the company's registered office and the principal address of the charity. Children First Derby is a company limited by guarantee and not having a share capital (company registration No. 5379021) and Registered Charity (No. 1111157). The charity was incorporated on 1 March 2005 and the governing document is the Memorandum and Articles of Association dated 1 March 2005. The charitable company acquired all the assets and undertakings of the unincorporated Children First Derby on 1 April 2005.

The directors who served during the year were:

A J Jacques - Chair
A Fatemah-Razak - Treasurer
R Brown
J M Whitby (resigned 7 September 2022)
E J Rogers (resigned 19 October 2022)
R Luft
A J Strong
J A Fellowes (appointed 15 July 2023)
R D Repton (appointed 7 August 2023)

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2023

Induction and training of trustees

Trustees may be recommended by other Trustees, or may be recruited through the local Volunteer Bureau or through the national charity REACH. Volunteers are also encouraged to consider board membership. The aim is to have a cross-section of experience of relevance to the work of the Charity e.g. social work, childcare, finance, fundraising, legal and general management. Applicants are invited to visit Leopold Street to learn about the work of the Charity and attend one or more of the Committee meetings as observers. Discussion then takes place between the applicant and the Chair of the Trustees to finalise their suitability and willingness to stand for election.

Risk management

As a Charity involved with vulnerable children and their families the highest priority is given to ensuring the suitability of staff members and volunteers undertaking mentoring and family support tasks. All staff and volunteers are subject to enhanced criminal records checks and two character references prior to contact with service users and are trained in the Charity's child protection policies.

The Charity has in place policies to ensure compliance with health and safety legislation, employment law, data protection and the signposting of clients requiring legal advice.

A comprehensive risk assessment of the Leopold Street premises was undertaken in October 2004 and is kept under regular review.

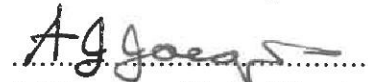
All staff receive training in the above policies and are positively encouraged to bring matters which need addressing to the Charity's Chief Executive. Matters which can't be dealt with immediately are referred to the Board of Trustees/Directors for appropriate action.

Independent examiner

Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors.



A J Jacques – Chair of Trustees

13 Leopold Street

DERBY

DE1 2HE

Dated 27/11/2023

**CHILDREN FIRST DERBY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CHILDREN FIRST DERBY
YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Children First Derby

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023, which are set out on pages 13 to 25.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached


David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby DE73 5NX

27/11/2023

CHILDREN FIRST DERBY
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
Income from:					
Donations	3	56,395	-	56,395	63,524
Charitable activities	4	135,000	243,079	378,079	325,350
Other income	5	2,325	-	2,325	5,114
Investment income	6	838	-	838	15
TOTAL INCOME		194,558	243,079	437,637	394,003
Expenditure on:					
Raising funds		6,575	-	6,575	11,018
Charitable activities	7	220,885	214,417	435,302	366,700
TOTAL EXPENDITURE		227,460	214,417	441,877	377,718
NET (OUTGOING)/INCOMING RESOURCES/NET (EXPENDITURE)/INCOME BEFORE TRANSFERS	9	(32,902)	28,662	(4,240)	16,285
Transfers between funds		34,162	(34,162)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		1,260	(5,500)	(4,240)	16,285
Total fund balances at 1 April 2022		224,299	76,945	301,244	284,959
TOTAL FUND BALANCES AT 31 MARCH 2023		225,559	71,445	297,004	301,244

The company had no new or discontinued activities during the year.

The notes on pages 16 to 25 form part of the financial statements

CHILDREN FIRST DERBY
BALANCE SHEET
AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		180,000		180,000
Current assets					
Debtors	11	998		17,321	
Cash at bank and in hand		123,815		115,278	
		<u>124,813</u>		<u>132,599</u>	
Creditors: amounts falling due within one year	12	<u>(7,809)</u>		<u>(11,355)</u>	
Net current assets			<u>117,004</u>		<u>121,244</u>
Total assets less current liabilities			297,004		301,244
Net assets			<u>297,004</u>		<u>301,244</u>
Funds					
Unrestricted					
Revaluation reserve	13	145,000		145,000	
General reserves	13	<u>80,559</u>	225,559	<u>79,299</u>	224,299
Restricted	13		71,445		76,945
Total charity funds	14		<u>297,004</u>		<u>301,244</u>

The notes on pages 16 to 25 form part of the financial statements

**CHILDREN FIRST DERBY
BALANCE SHEET
AT 31 MARCH 2023**

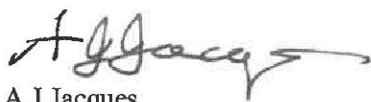
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 27/11/2023 and are signed on their behalf by:



A J Jacques

Chair of Trustees

Registered Number 05379021

The notes on pages 16 to 25 form part of the financial statements

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

Company information

Children First Derby is a company limited by guarantee not having a share capital. The company's registered office is 13 Leopold Street, Derby, Derbyshire, DE1 2HE. At the end of the year there were 5 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention apart from freehold property that is carried at deemed cost following transition to FRS 102. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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.

The revaluation reserve relates to the revaluation surplus on freehold properties as at the date of transition to FRS 102.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

1.9 Financial instruments

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

1.12 Depreciation

Freehold property is not depreciated as the trustees consider that the depreciation charge is not material. An impairment review is undertaken and the trustees do not consider that the deemed cost has been impaired.

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1.13 Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
3. Donations				
Donations and fundraising	56,395	-	56,395	63,524
Year ended 31 March 2022	63,524	-		63,524
4. Charitable activities				
Grants/ Income Receivable from Derby City Council – supervised contacts service	135,000	-	135,000	135,000
National Lottery – R C Midlands Region	-	62,164	62,164	65,315
BBC Children in Need	-	10,000	10,000	10,000
National Lottery – Family Support Programme	-	21,869	21,869	43,318
NHS Wellbeing grant	-	-	-	2,890
South Derbyshire District Council (Schools' Family Support Service)	-	55,089	55,089	40,366
Foundation Derbyshire	-	2,000	2,000	2,000
Derby Community Action – Recovery Grant	-	-	-	4,500
Youth Alliance	-	4,500	4,500	19,461
Derbyshire Police & Crime Commissioner	-	5,000	5,000	2,500
Garfield Weston	-	15,000	15,000	-
Barclays	-	500	500	-
Freemasons Grand Charity	-	720	720	-
Postcode Lottery	-	18,000	18,000	-
Community Action	-	30,000	30,000	-
UPS Foundation	-	16,097	16,097	-
Toyota Grant	-	1,800	1,800	-
Chatsworth	-	340	340	-
	135,000	243,079	378,079	325,350
Year ended 31 March 2022	137,000	188,350		325,350

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
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	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
5. Other income				
Room hire	34	-	34	240
Apprenticeship grant	1,500	-	1,500	1,500
HMRC – Job Retention Scheme Grants	-	-	-	3,374
Sundry Income	791	-	791	-
	<u>2,325</u>	<u>-</u>	<u>2,325</u>	<u>5,114</u>
Year ended 31 March 2022	<u>5,114</u>	<u>-</u>		<u>5,114</u>
6. Investment income				
Bank interest receivable	<u>838</u>	<u>-</u>	<u>838</u>	<u>15</u>
Year ended 31 March 2022	<u>15</u>	<u>-</u>		<u>15</u>

7. Analysis of expenditure on charitable activities

	2023 £	2022 £
Staff costs	330,993	275,097
Recruitment costs	656	1,012
Insurances and utility costs	7,004	7,009
Repairs and maintenance	13,468	12,614
Telephone	3,329	6,012
Office and other costs	7,309	9,943
Staff training and expenses	17,218	15,230
Professional fees	3,174	7,689
Computer equipment and software	13,434	19,291
Outings, parties, toys and equipment	34,057	9,419
Miscellaneous expenses	4,660	3,384
Total	<u>435,302</u>	<u>366,700</u>

Expenditure on charitable activities was £435,302 (2022: £366,700) of which £220,885 was unrestricted (2022: £211,264) and £214,417 was restricted (2022: £155,436).

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
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	2023	2022
	£	£
8. Employment costs were:-		
Wages & Salaries	310,612	260,012
Social security costs	16,557	11,908
Pension costs	3,824	3,177
	<u>330,993</u>	<u>275,097</u>

No employees earned more than £60,000 in the year.

None of the trustees received remuneration during the year.

During the year no trustee (2022: 0 trustees) were reimbursed for out of pocket expenses totalling £Nil (2022: £nil).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and the other members of the senior management team.

The total employee benefits of the key management personnel of the charity was £152,519 (2022: £127,771).

Particulars of employees

The average full time equivalent staff employed by the charity during the financial year amounted to

	2023	2022
	Number	Number
Charitable activities	16	13
	<u>16</u>	<u>13</u>

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
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9. Net (expenditure)/income

The net (expenditure)/ income is stated after charging/(crediting):

	2023	2022
	£	£
Independent examiner's remuneration	900	900

10. Tangible fixed assets

	Freehold Property £	Total £
Deemed cost		
At 1 April 2022 and at 31 March 2023	180,000	180,000
Depreciation		
At 1 April 2022 and at 31 March 2023	-	-
Carrying amount		
At 31 March 2023	180,000	180,000
At 31 March 2022	180,000	180,000

The freehold property at 13 Leopold Street, Derby has been included at deemed cost based on a previous valuation on 4 April 2014 by Innes England, Chartered Surveyors, at an open market value of £180,000 using the RICS Valuation Standards.

In respect of the freehold property stated at deemed cost, the comparable historical cost and depreciation values are as follows:

	2023	2022
	£	£
Carrying amount at end of year	180,000	180,000
Historical cost		
At 31 March 2023	35,000	35,000
Depreciation		
At 31 March 2023	-	-
Net historical cost		
At 31 March 2023	35,000	35,000

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

11. Debtors

	2023	2022
	£	£
Trade debtors	-	16,486
Prepayments and accrued income	998	835
	<u>998</u>	<u>17,321</u>

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	2,089	6,197
Other taxes and social security	4,820	3,990
Accruals and deferred income	900	1,168
	<u>7,809</u>	<u>11,355</u>

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
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13. Unrestricted funds

	Balance 1 April 2022 £	Movements Incoming Resources £	In funds Resources expended £	Transfers £	Balance 31 March 2023 £
Revaluation Reserve	145,000	-	-	-	145,000
General reserve	79,299	194,558	(227,460)	34,162	80,559
Unrestricted funds	224,299	194,558	(227,460)	34,162	225,559

Revaluation reserve: The revaluation reserve relates to the revaluation surplus on freehold properties as at date of transition to FRS 102.

General reserve: General reserves represent the funds of the Charity which are not designated for a particular purpose.

Restricted funds

	Balance 1 April 2022 £	Movements Incoming Resources £	In funds Resources expended £	Transfers £	Balance 31 March 2023 £
Mentoring	45,963	99,884	(111,159)	(9,500)	25,188
Family Support Service	30,982	141,055	(101,225)	(24,662)	46,150
Joint Funding	-	2,140	(2,033)	-	107
Restricted funds	76,945	243,079	(214,417)	(34,162)	71,445

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
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14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Net current assets	45,559	71,445	117,004
Tangible fixed assets	180,000	-	180,000
	225,559	71,445	297,004

15. Related party transactions

The charity has no related party transactions that required disclosure.

16. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17. Operating leases

At 31 March 2023 the company was committed to making payments under non-cancellable operating leases in future years totalling £10,760 (2022: £15,129).

