

REGISTERED COMPANY NUMBER: 07334681 (England and Wales)
REGISTERED CHARITY NUMBER: 1141160

**Report of the Trustees and
Consolidated Financial Statements
for the Year Ended 31st March 2022
for
NORTHORPE HALL CHILD & FAMILY TRUST**

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

NORTHORPE HALL CHILD & FAMILY TRUST
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to improve the lives of disadvantaged children and young people under 25 years of age. The current focus of the Trust is the mental and emotional health of children and young people including supporting families where this will positively impact on young people's mental health and wellbeing.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Our services and support offer now extends beyond Kirklees in line with our organisational vision: **That all young people have good mental health most of the time and have the support and relationships that help them recover quickly when they experience mental health challenges.**

Our core purpose has remained to promote public benefit through the work we do to support children and young people to maintain and improve their mental health and wellbeing. As the effects of covid have continued into 2021/22, we have continued to maintain a varied approach to how our service users and families can access support whether in person, online through video calls and phone calls. Group sessions have also continued online through a commitment to ensure we have the technology in place to enable meaningful interventions without compromising on quality and outcomes.

Our work has expanded to deliver much needed support for parents and carers as families find themselves in crisis where children and young people are having to wait longer for support due to increased demand on services. Parent/carers support has become possible through commissioners funding parent & community worker roles as well as enabling us to offer continued drop-in support sessions for family members. We see this as an important part of what we offer as supporting families inevitably enables greater support and resilience for children and young people.

The Trust continued to record, monitor, and report all the activities undertaken by the charity to ensure we can demonstrate impact. In 2021/22 we approved and commissioned a dedicated Data Protection Officer (DPO) resource - this is as a result of the volume of personal data we are processing ensuring we continue to operate securely and safely in the best interests of the communities we serve.

During 2021/22, the Trust has had a focus on consolidation however this has not compromised our commitment to continue exploring new ways to enhance our impact through the use of our buildings, working with local community and public funded organisations to extend our reach into communities. A positive development linked to a key national focus has resulted in the development of family hubs. Through our position in Kirklees and as a partner within Thriving Kirklees, Northorpe Hall has been nominated to support the development of the Mirfield and Dewsbury Kirklees Families Together Hub. This development is strategically significant as it aims to create improvements in how children, young people and families shape services and how services are delivered locally to respond to needs.

OBJECTIVES AND ACTIVITIES

Volunteers

Throughout 2021/22, The Trust has maintained 8 trustees who are volunteers responsible for the governance in the organisation ensuring our structures and services remain safe and effective whilst focusing on continued improvement and organisational development.

The Trust has continued to invest in volunteering, enhancing our support to children, young people and families. During 2021/22, we had 55 active volunteers who have been involved in direct work with children, young people and supported families.

We have 4 regular volunteers who have helped maintain and improve our site and gardens.

This year once again we secured the Volunteers Quality Award which came with no recommendations for improvements as the awarding body confirmed we are delivering an excellent standard of volunteer management, support and meaningful opportunities. This could not have been achieved without the commitment and dedication of the Trust's Volunteer Manager. Volunteers continue to play an important role to support our work and as a Board we extend thanks to all who continue to support us with their time and energy. We remain committed to ensuring our volunteers are looked after, supported and have a highly positive experience with us in any role.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021/22 has been a year of significant change for the Trust with Tom Taylor, Director of the Trust since 2007 leaving his role in August 2021 and Dipika Kaushal joining the Trust as Chief Executive Officer (CEO) from 1st September 2021. The transition was phased through a period of handover and the new CEO's priority for the first six months in role was to focus on organisational consolidation. The areas of focus included improvements across our governance, strategy and planning, internal operations, and communications.

Consolidation, 2020 Vision and Trust Values

Outcomes from the consolidation process saw the launch of our organisational 2020 Vision and Trust Values. The Trust Vision and Values act as our guiding principles that provide the Trust with a clear purpose, direction and sets the tone for the way we work with our service users, partners, and wider stakeholders.

The Vision: That all young people have good mental health most of the time and have the support and relationships that help them recover quickly when they experience mental health challenges removed the focus on solely operating in Kirklees as the Trust agreed its ambitions to expand its area of operation over future years to increase our reach/ public benefit as well as ensure the Trust's future sustainability.

Trust Values:

We are person centred

We promote resilience

We build trust

We are respectful

We are partnership driven

We continually learn

As part of a scoping exercise on the Trusts ambitions this resulted in the launch of a Trustee recruitment process. The focus on consolidation enabled the Board to review the roles and responsibilities for Trustees as well as ensuring newly recruited Trustees would be able to inform future direction and bring in additional skills and expertise to the Board.

During the year the Trust has invested in a digital HR service to streamline and improve HR management processes and a dedicated Data Protection Officer (DPO) resource -The latter investment was a requirement due to the volume of personal data we are processing to ensure we continue to operate effectively as an organisation and securely/safely in the best interests of the communities we serve.

Contract delivery - Thriving Kirklees

In terms of activities, the majority of our support is delivered as part of the Thriving Kirklees contract which has been established since 2017. This contract is led by Locala Community Partnership with Northorpe Hall Child & Family Trust as a key delivery partner. Through this contract we host and manage the **Single Point of Access (SPA)** for all support requests and referrals for children and young people in Kirklees, provide interventions through our **Children's Emotional Wellbeing Service (ChEWS)**, offer support to parents, schools, and wider professionals. Our work has included supporting Looked After Children and working with young people with complex needs.

During 2021/22, the Trust has continued to maintain a high level of support to children and young people during despite the increase in demand and complexity of referrals coming into the Trust. The organisation continues to deliver interventions, support, advice, group activities, information, training and opportunities for children, young people, and families to engage in positive experiences. Covid has had a fundamental impact on households as well as wider support organisations creating challenges across the mental health system; the Trust has worked throughout the year to provide ongoing support to professionals, across schools and community organisations to enhance support to children, young people, and families.

Over the year, the Trust delivered 42,953 of substantial contacts providing information, advice, and guidance across a range of stakeholders including parents and carers. The Trust provided formal one to one support/interventions to 5,612 children and young people in 2021/22, retaining the provision of services by telephone and online means. Feedback has continued to be positive with young people consistently giving a score of 9 out of 10 on average and parents and professionals scoring 8 out of 10.

Unprecedented levels of demand for support across our Children's Emotional Wellbeing Service (ChEWS) has led to continued high levels wait times between the request for support and starting to work with a support worker. Increased financial support from funders to manage demand has been maintained this financial year and the Trust has continued to look at different ways to enhance support pathways including a greater focus on self-management of mental health and wellbeing using online tools, group and drop-in sessions (funded through NHS Winter Pressures funding) whilst waiting for formal support to start.

The Thriving Kirklees contract comes with challenges as it originally involved transformation across the system to meet the needs of children and young people to reduce the overall demand and budget significantly, so that services cost no more than £9m by year six 2022/23 of the contract from the original allocation of £10.6m. The Trust is a critical partner and plays a significant role in terms of providing a 'front door' into the services through the management of the Single Point of Access however due to an average 13% increase in demand annually since 2020 for services, funding discussions with commissioners and partners remain a priority to ensure we can maintain safe and effective level of services within the resource envelope whilst also responding to increased and complex needs.

Family Support Volunteers

Our 'Volunteering in Integrated Services' project matches families - referred by Kirklees Council family support workers - with volunteers and provides training and support to those volunteers. In 2021/22 we supported over 20 families with volunteers working with both parents and young people. Evaluation of our volunteering services impact continues to remain positive, and we have once again celebrated the contribution of volunteers this year. Although funding has been made available for over 10 years for this support in this and previous years, the funding for this project will not be renewed from April 2023 due to reprioritisation of this funding by Kirklees Council. We will hold active dialogue with fundholders across the Kirklees and look at alternative forms of funding to continue this valuable and much needed provision.

Support for schools

During the year, the Trust continued to offer support and training to schools to help them develop and manage staff to provide a more effective approach to meeting children's emotional health needs through our **Education Link Officer** (funded by Thriving Kirklees) and the **Huddersfield Rural Schools Programme**. Schools are key to identifying children's emotional and mental health support needs and the Trust continues to listen to and support schools, building positive trusting relationships with key schools' staff and managers.

This year we secured Department for Education (DfE) assured provider status to deliver Senior Mental Health Leads Training, available to all education establishments across Yorkshire and the Humber and have been promoting the training across the region.

In 2021/22, the Trust's role in **Mental Health in Schools Teams** changed. The Emotional Mental Health Practitioner Teams are now managed by our partner and contract lead South West Yorkshire Partnership Foundation Trust (SWYPFT) and are now leading in the area of **Parent and Community** based support. Although we are no longer in the role of contract lead, the Trust plays an important role in delivering vital support and have benefited 5314 parents over this year delivering over 300 one to one sessions and delivering 589 group sessions during this period. The MHST project aims to help schools develop their ability to respond to and support children's mental health as part of a whole school's approach.

Kirklees Youth Mentoring

Our Big Lottery funded, Kirklees Youth Mentoring ended in January 2020 and our application for lottery funding was put on hold when the Covid-19 pandemic occurred. We have since secured a further three years funding to run and expand this project through the recognition and value of long-term, relationship-based work for vulnerable young people. Some interim funding was secured from the Lottery to train and support Back to School Mentors, helping young people to return to education when schools opened again after lockdown - this remains a feature of this project.

PROJECT BASED ACTIVITY

As a Trust we are committed to ensure projects support inclusion of young people from all backgrounds and abilities and continue to improve our offer and impact for children, young people, and families. Some of the work we have been leading and involved with is described below:

CREATE Project

The CREATE project funded by BBC Children in Need continues to go from strength to strength. We have two social groups for young people with learning difficulties/ disabilities age 8-12 and 13-18 who have found challenges in engaging with wider mainstream groups/activities. We ensure a high staffing ratio of 1-4 and provide a nurturing environment to support young people to engage, develop positive peer relationships, communication skills, emotional resilience, and independence. There is a learning element to the project and at the end of the school year a celebration event is held with young people and their families. The feedback confirms increased wellbeing and confidence levels due to the model and approach.

Positive Minds

The European funded Positive Minds project is a key service which forms part of the local Work's Better Partnership working with Kirklees Council, Calderdale, and Kirklees Careers and Support2Recovery which is a voluntary sector partner. Northorpe Hall deliver support to young people who are Not in Education, Employment or Training (NEET) and offer group-based support to improve confidence, communication skills, motivation and engagement. The focus for support is to re-engage young people back towards personal progression. Young people who access this project have a history of experiencing high levels of barriers to progression and our work helps to remove or reduce these (including mental health related barriers) to enable individuals to see their potential and personal value.

Therapeutic intervention for children and young people affected by domestic abuse.

More recently during this year we have partnered with Pennine Domestic Abuse Partnership and WomenCentre in Kirklees and successfully secured a contract to support children and young people who have experienced or been affected by domestic abuse within the household. This is a strategically important piece of work and voluntary sector led partnership and we look forward to reporting on the progress on this in the following year.

ComBAT Depression Research Programme

In the year, the Trust have been part of a research programme as a community provider partner supporting the ComBAT (Community-based Behavioural Activation Training) Depression programme - an evidence-based and scalable therapeutic intervention for tackling mild to moderate depression in young people at the earliest possible opportunity. The programme is run by a team of clinicians and researchers from the University of York, University of Huddersfield, South West Yorkshire Partnership Foundation Trust (SWYPFT) and Tees, Esk and Wear Valleys NHS Foundation Trust.

Behavioural Activation (BA) is already evidenced as an effective intervention for adults and our involvement aims to support evidence that this can also become an effective intervention for children and adolescents, when it is delivered by mental health specialists in schools and other community settings such as Northorpe Hall.

Wider charitable and Trust linked activity

Our wider charitable activity has been ongoing and making the difference to young people's and families lives.

Involvement and participation of service users - Across the organisation, we ensure young people and parents/ carers are involved in key decisions at the Trust. All recruitment to posts involving work with children include assessment by a young people's panel. Feedback from young people and families is used to improve and shape how the organisation works and what services are offered. Trustees and managers continue to develop the Trust's ability to engage and meaningfully involve young people, strengthening their voice and influence in the Trust's development and in decisions about services across the area.

Once again in December 2021 we ran the annual **Christmas Family Support Appeal**. The Northorpe Hall Child and Family Trust Christmas Appeal aims to provide support to families in need. Each year, we appeal for gifts and food, help comes from our partner organisations, local businesses and individuals who help us to support families with gifts and a hamper to help alleviate the pressures felt at this time of year. In 2021 we provided support to 51 families; the appeal benefitted 178 children and young people. The support made a huge difference to families in need.

Our property at 37-47 Northorpe Lane continues to provide a **home for ten adults with learning disabilities** in partnership with Golden Lane Housing Association. This is an investment, generating income for the Trust, making best use of assets while meeting a community need. The Trust continues to review the use of property and the grounds around the Hall which are currently used for activities with children, car parking, outdoor therapy and relaxation.

The Northorpe Hall Trading Company Ltd, trading as **The Northorpe Barn** is a trading subsidiary which provides a weddings and events service. The trading company **donates all profits to the Trust** to support charitable activity. The Trading Company Management Group is a sub-group of the charity Trustee board.

In 2021/22, after a challenging previous year the Trading Company re-launched with a focus on re-establishing itself. This included recruiting new staff to the Trading Company and re-developing the offer for weddings and events. We started hosting events from June 2021 and have been building on bookings by providing reassurance to those who had previously booked weddings on their event successfully taking place and encouraging new bookings through hosting a wedding fayre in October 2021. Although bookings were severely affected in the year our teams have worked hard to understand the new landscape for weddings and events to promote the facilities on offer and remain responsive to short notice bookings.

Fundraising has continued to be compromised with a lack of dedicated capacity within the Trust to enable fundraised activities/income and continued effects of the pandemic. Part of our consolidation programme is to look at organisational requirements moving forwards and how we can ensure fundraising becomes a core part of our income generation plans.

Despite another challenging year, the Trust has focused on maintaining a positive outlook and collaborative working to create positive benefits for the communities we serve and particularly children and young people. We thank all of our partners, funders and supporters for the continued commitment to respond to young people and families support needs. As a Trust, we remain committed to making our learning and expertise available to all as a resource for this area of work.

The Trust continues to be aware of the importance of raising our profile, promoting our offer, telling our story and communicating widely on young people's wellbeing issues, celebrating our achievements and ensuring that young people, families, potential volunteers, staff and donors - and funders - understand our work. Trustee recruitment and continued focus on the charity's social media profile and website has continued to develop throughout this year.

FINANCIAL REVIEW

Principal funding sources

The Thriving Kirklees contract continues as the Trusts biggest source of income. Funded by local health and local authority budgets, our contract is with the lead organisation Locala Community Partnerships. There is an expectation for the contract to be extended by a further 3 years from April 2022.

Mental Health in Schools Teams (MHST) is emerging as a further key source of funding for the Trust. Although Northorpe Hall Child and Family Trust are not acting as the lead provider our role and function is expanding in view of what we can offer to respond to contract deliverables.

Public sector sources of funding are key to the Trust. The Local authority and local Clinical Commissioning Groups (CCG) work together to commission health services, and national health funding will flow through the CCG. The balance has changed over the years with health funding now more significant than local authority funding. In 2022 there will be further changes to funding bodies as CCGs convert to Integrated Care Boards. In view of the strategic importance of this change the Trust is actively involved in local discussions and operating as a system leader for the voluntary sector in this space.

Local authority ward based funding supporting our Rural Schools Partnerships project which is not covered by MHST support and European funding supports our Positive Minds project. BBC Children in Need continue to fund our work with young people with learning difficulties/ disabilities for our CREATE project and the Big Lottery funds our mentoring work with young people. These niche projects provide opportunities to explore innovative ways of supporting children and young people whilst also enabling the Trust to demonstrate positive outcomes for individuals through routes of support and approaches which are unique in many ways.

Income from property and room hire, some other small grants, Trading Company income, one off fundraising events and donations generate the remaining funds.

FINANCIAL REVIEW

Investment powers, policy and performance

The governing document allows the charity to make any investment which the trustees see fit. The site presents both risks and opportunities for the Trust, with Trustees working to ensure it contributes to the work of the charity by providing a venue and generating income. Trustees aim to continue to support the development of the skills and abilities of staff, volunteers, contracted workers and young people and so make a bigger difference to more young people's lives.

As the Thriving Kirklees contract is non-inflationary this is causing some pressures in funding. This added to investment in the organisational infrastructure means that overhead and staffing costs are higher than previous years. This coupled with the downturn in funding streams means that income generation and expenditure management will be of continued focus for the Trust.

As required, trustees have commissioned an early release of the valuation of the pension fund using the FRS 102 standard. This valuation shows a significant deficit on the fund of £182,000 at 31/03/22. However, this is not a current liability; that is, we do not have to pay it now. The FRS 102 valuation is an attempt to place a value on the pension position using certain actuarial assumptions and based on the market conditions at the time. In common with other organisations, the trustees will monitor this position over time to ensure judgements are made to secure good financial management of the Trust.

FINANCIAL REVIEW**Reserves policy**

Trustees reviewed the reserves policy. The charity needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available, this includes redundancy payments to employees, essential works on buildings or other legal obligations. The Trust owns property, which can be drawn upon as an asset in the event of a major financial demand or upon the winding up of the charity, but this is not readily realisable. As the table below shows, the value of the property has been assessed.

The Trust's revised reserves policy is to ensure there are adequate funds to deal with major unplanned and one-off costs such as urgent building repairs, legal and professional fees, unplanned redundancy costs, disaster, restructuring and major change costs. The Trust will also ensure there are funds to respond to development needs and opportunities, or minor unexpected costs.

The Trust has been effective at controlling costs. Salaries are the main cost for the Trust. The Trust aims to have as many workers as possible supporting young people, families and others caring for young people while at the same time being a good employer with fair salaries. The Trust continues to review salaries, increasing them so that they are closer to those of similar sized not-for-profit organisations with similar roles. Salaries are reviewed by Trustees each year, considering the experience of recruitment and retention and available funds. A national salary benchmarking service has been used to add further information to salary decisions.

As in previous years, Trustees have designated some of the unrestricted reserves, details of which are shown in note 18.

Charity Funds summary at the year end:-

	31.3.22	31.3.21
	£	£
Total Closing funds per balance sheet	2,249,443	1,882,334
Less : Unrestricted funds relating to specific projects	(68,949)	(96,367)
Less : Designated funds	(254,644)	(362,464)
Less : Restricted funds	(31,826)	(11,712)
Less : Funds held in Fixed Assets	(2,054,252)	(1,700,315)
Add : Pension Scheme Liability	182,000	364,000
Unrestricted 'Free' Reserves	21,772	75,476

As part of the work to consolidate on the annual position, the Trust continues to explore other options for funding to regain balance between contracted and other income including trading, donations, sponsorship, and other fundraising activity. The Trust will also explore other ways of working, supporting individuals, families, and communities to help each other; supporting volunteering and supporting partnerships which make best use of resources to meet the charities objectives.

FUTURE PLANS

The focus for 2022/23 is to ensure the Trust has clarity in terms of direction through an agreed strategy. The Board have agreed outline priorities and will through an agreed strategy ensure that this enables greater financial stability and organisational resilience moving forward. We plan to expanding our focus on service user voice, influence and enhancing emotional wellbeing support for children and young people including help for parents and carers.

Trustee recruitment will help to increase the skills base of the Trustee Board to support organisational development/sustainability whilst also creating greater effectiveness and resilience in the governance structure through the introduction of dedicated sub-committees and a focus on key portfolio areas for critical areas of our operation i.e., safeguarding, health & safety, etc. An annual awayday is being planned to ensure Trustees working with the senior leadership team have the opportunity to reflect and forward plan.

The Thriving Kirklees contract provides a significant share of the Trust's income, this is a positive however this does present a risk to the Trust if contract arrangements were to change in the future. A three-year strategy will be developed during 2022/23 to ensure a commitment to diversify income and minimise risks to the Charity. The Thriving Kirklees contract is being extended to March 2025 and we will continue to work closely with the partnership and commissioners to ensure we continue to remain responsive and proactive as a partner and provider.

Future years will also see the Trust exploring opportunities outside of Kirklees and working with service users, partners and funders continue to evolve our offer to meet the needs of the communities we serve. Although we will be looking at opportunities to expand from where we operate, Kirklees will remain core to our focus for the Trust.

The Trust is committed to continue using its resources and assets to best effect. We will review and ensure effective use of our staff and site including maintaining hybrid working conditions as far as possible. Income through hire of space, fundraising and events run by the Trading Company will be important to create much needed funds to support charitable activity however as the pandemic is still creating some restrictions on staff time and space, we will ensure our resources are dedicated to promoting support and our charitable work remains central to our operations.

Strategic leadership, influence and impact will be fundamental over coming years and as a charity we remain committed to ensure we positively influence at a local, regional, and national level where we can in the best interests of children, young people, and families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is established primarily to improve the lives of disadvantaged children and young people under 25 years of age.

The charity as a limited company is governed by its Memorandum and Articles of Association, dated 3 August 2010.

Trustee recruitment

Trustee vacancies are advertised widely, and a fair selection process is used. All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts. This is permitted in the Trust's governing document and all such payments are approved by Trustees and disclosed in reports.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Day to Day management

The Trust employs staff, supports volunteers and contracts with suppliers to ensure young people and those supporting them receive the services and support they need. Suppliers also provide property maintenance and professional advice. Wherever possible the Trust works in partnership with local not-for-profit organisations and small businesses to maximise local social, economic, and environmental benefits.

A formal line management structure remains in place and all staff receive regular supervision from a Trust employee, with the CEO being supervised by the Chair of Trustees. The Trust has continued to work with specialist supplier organisations, contracting them to provide specialist advice and services including IT, data and HR support, maintenance, evaluation, and other work.

Risk management

The combination of precious listed buildings, a large multi-use site and work with children means that there are risks involved in the Trust's work, and this is reflected in the Trust's insurance cover. Employment of staff presents some risks to the Trust, as to all employers. The Trust contracts with a HR consultancy to ensure effective Human Resources support and management.

The Trust Health & Safety policies and systems are audited each year to achieve CHAS accreditation.

There has been continued investment by the Trust in staff development and training. The Trust reviews policies and procedures to ensure they meet current regulatory requirements and best practice, particularly in response to the General Data Protection Regulations requirements. Our systems, policies and procedures are developed in response to learning from experience in relation to staff recruitment, retention, performance, and support needs. The Trust complies with the requirements of the NHS Data Security Toolkit to ensure systems comply with standards of our health sector partners and funders.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07334681 (England and Wales)

Registered Charity number

1141160

Registered office

53 Northorpe Lane
Mirfield
West Yorkshire
WF14 0QL

Trustees

J Blackburn
J M Brook
J R Elliott (appointed 25/11/22)
M H Feeny
M P Firth (appointed 23/9/22)
P Ghosh
J N Haworth (appointed 23/9/22)
N Iqbal
K L Starkey (appointed 25/11/22)
G Sunderland
C Ward

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

R M Hardill

Auditors

Riley & Co Limited

Statutory Auditor Chartered Accountants

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

Solicitors

Ramsdens Solicitors LLP

7 King Street

Mirfield

West Yorkshire

WF14 8AW

Bankers

Unity Trust Bank plc

Nine Brindleyplace

Birmingham

B1 2HB

Chief Executive Officer

Tom Taylor - Resigned 31/8/21

Dipika Kaushal - Appointed 1/9/21

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northorpe Hall Child & Family Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

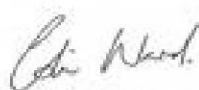
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ^{27/01/2023} and signed on its behalf by:



.....
C Ward - Trustee

Opinion

We have audited the financial statements of Northorpe Hall Child & Family Trust (the 'parent charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the parent charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the parent charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the parent charitable company's legal advisors.

**Report of the Independent Auditors to the Members of
Northorpe Hall Child & Family Trust (Registered number: 07334681)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

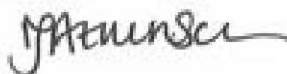
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 27 January 2023

NORTHORPE HALL CHILD & FAMILY TRUST
Consolidated Statement of Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,971	88,050	102,021	72,792
Charitable activities					
Projects		1,661,368	95,597	1,756,965	1,894,250
Trust activities		15,650	-	15,650	7,060
Other trading activities	3	<u>129,491</u>	<u>-</u>	<u>129,491</u>	<u>64,987</u>
Total		<u>1,820,480</u>	<u>183,647</u>	<u>2,004,127</u>	<u>2,039,089</u>
EXPENDITURE ON					
Charitable activities					
Projects	5	1,839,979	163,533	2,003,512	1,882,584
Trust activities		79,370	-	79,370	70,280
Other trading activities		<u>81,154</u>	<u>-</u>	<u>81,154</u>	<u>41,272</u>
Total		<u>2,000,503</u>	<u>163,533</u>	<u>2,164,036</u>	<u>1,994,136</u>
NET INCOME/(EXPENDITURE)		(180,023)	20,114	(159,909)	44,953
Taxation		-	-	-	1,467
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		355,000	-	355,000	-
Actuarial gains/(losses) on defined benefit schemes		<u>182,000</u>	<u>-</u>	<u>182,000</u>	<u>(59,000)</u>
Net movement in funds		356,977	20,114	377,091	(12,580)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,883,970</u>	<u>11,712</u>	<u>1,895,682</u>	<u>1,908,262</u>
TOTAL FUNDS CARRIED FORWARD		<u>2,240,947</u>	<u>31,826</u>	<u>2,272,773</u>	<u>1,895,682</u>

The notes form part of these financial statements

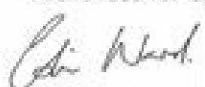
NORTHORPE HALL CHILD & FAMILY TRUST (REGISTERED NUMBER: 07334681)

Group and Charity Balance Sheet

31st March 2022

	Notes	GROUP 31.3.22 £	GROUP 31.3.21 £	CHARITY 31.3.22 £	CHARITY 31.3.21 £
FIXED ASSETS					
Tangible Assets	11	2,054,252	1,700,315	2,054,252	1,700,315
Investments	12	-	-	1	1
		<u>2,054,252</u>	<u>1,700,315</u>	<u>2,054,253</u>	<u>1,700,316</u>
CURRENT ASSETS					
Debtors	13	235,117	192,027	232,987	198,764
Cash at bank and in hand		<u>423,836</u>	<u>650,279</u>	<u>364,983</u>	<u>594,177</u>
		658,953	842,306	597,970	792,941
CREDITORS					
Amounts falling due within one year	14	(254,299)	(274,426)	(220,780)	(246,923)
		<u>404,654</u>	<u>567,880</u>	<u>377,190</u>	<u>546,018</u>
NET CURRENT ASSETS / (LIABILITIES)					
		<u>404,654</u>	<u>567,880</u>	<u>377,190</u>	<u>546,018</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,458,906</u>	<u>2,268,195</u>	<u>2,431,443</u>	<u>2,246,334</u>
CREDITORS					
Amounts falling due after more than one year		(4,133)	(8,513)	-	-
PENSION LIABILITY					
	18	(182,000)	(364,000)	(182,000)	(364,000)
		<u>2,272,773</u>	<u>1,895,682</u>	<u>2,249,443</u>	<u>1,882,334</u>
NET ASSETS					
FUNDS					
Unrestricted funds:	17				
- Unrestricted - General		731,230	594,013	707,900	577,390
- Unrestricted - Projects		68,949	96,367	68,949	102,190
- Designated funds		254,644	362,464	254,644	359,918
- Revaluation reserve - Property		<u>1,186,124</u>	<u>831,124</u>	<u>1,186,124</u>	<u>831,124</u>
		2,240,947	1,883,968	2,217,617	1,870,622
Restricted funds	17	31,826	11,714	31,826	11,712
		<u>2,272,773</u>	<u>1,895,682</u>	<u>2,249,443</u>	<u>1,882,334</u>
TOTAL FUNDS					
		<u>2,272,773</u>	<u>1,895,682</u>	<u>2,249,443</u>	<u>1,882,334</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. The financial statements were approved by the Board of Trustees and authorised for issue on 27/01/2023 and were signed on its behalf by:


C Ward - Trustee

The notes form part of these financial statements

NORTHORPE HALL CHILD & FAMILY TRUST
Consolidated Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	(226,442)	(77,286)
Tax paid		<u>-</u>	<u>1,467</u>
Net cash used in operating activities		<u>(226,442)</u>	<u>(75,819)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(226,442)	(75,819)
Cash and cash equivalents at the beginning of the reporting period		<u>650,278</u>	<u>726,097</u>
Cash and cash equivalents at the end of the reporting period		<u>423,836</u>	<u>650,278</u>

The notes form part of these financial statements

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Cash Flow Statement
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22 £	31/3/21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(159,909)	44,953
Adjustments for:		
Depreciation charges	1,063	1,329
Increase in debtors	(43,089)	(166,974)
(Decrease)/increase in creditors	<u>(24,507)</u>	<u>43,406</u>
Net cash used in operations	<u>(226,442)</u>	<u>(77,286)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>650,278</u>	<u>(226,442)</u>	<u>423,836</u>
	<u>650,278</u>	<u>(226,442)</u>	<u>423,836</u>
Total	<u>650,278</u>	<u>(226,442)</u>	<u>423,836</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Furniture and equipment	- 20% on reducing balance
Computer equipment	- 33% on cost

No depreciation is provided on the freehold property on the basis that the property is subject to revaluation and the residual value is deemed to be in excess of carrying value.

It is the policy of the charity to capitalise fixed assets costing in excess of £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity participates in the West Yorkshire Pension Fund (WYPF). WYPF is a local government multi-employer defined benefit scheme where the charity is able to identify its share of the underlying assets and liabilities on a consistent basis under FRS17 the charity should provide information on the fair value of the scheme assets and the present value of the scheme liabilities at the opening and closing balance sheet dates and the movement in surplus/(deficit) between both balance sheets together with comparatives and other required disclosures (see note 13).

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations and fundraising	13,918	9,326
Grants	<u>88,103</u>	<u>63,466</u>
	<u>102,021</u>	<u>72,792</u>

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	500	-
Big Lottery - Reaching Communities : Mentoring (ID: 0010253202)	-	15,652
Children in Need	24,799	43,459
National Lottery Community Fund - Kirklees Youth Mentoring (ID : 20107360)	61,829	-
One Community Foundation	-	3,475
Screwfix grant	<u>975</u>	<u>880</u>
	<u>88,103</u>	<u>63,466</u>

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Room hire and catering	1,944	1,758
Rent received	32,612	40,110
	<u>94,935</u>	<u>23,119</u>
	<u>129,491</u>	<u>64,987</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/22 £	31/3/21 £
<u>Projects</u>		
Counselling	29,373	7,176
Recruit to Train	21,455	-
Kirklees Metropolitan Council	155,867	44,249
Kirklees Metropolitan Council & Locals	55,998	96,435
North Kirklees Clinical Commissioning Group	179,877	481,141
Locals - On behalf of NHS England	1,314,395	1,265,249
<u>Trust Activities</u>		
Miscellaneous income	3,139	4,881
Other income	<u>12,511</u>	<u>2,179</u>
	<u>1,772,615</u>	<u>1,901,310</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Projects	1,992,224	11,288	2,003,512
Trust activities	<u>79,370</u>	<u>-</u>	<u>79,370</u>
	<u>2,071,594</u>	<u>11,288</u>	<u>2,082,882</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Trust activities	<u>2,773</u>	<u>8,515</u>	<u>11,288</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22 £	31/3/21 £
Auditors' remuneration	6,800	5,929
Auditors' remuneration for non-audit work – Payroll services	1,715	2,920
Auditors' remuneration for non-audit work – Trading subsidiary accounts	1,682	1,186
Depreciation - owned assets	<u>1,063</u>	<u>1,329</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

The charity has a management liability insurance policy, that includes cover for trustees liability of £5,000,000. The premium paid for the trustees liability cover is separately distinguishable from the main cover and therefore the cost cannot be disclosed.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

9. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	1,638,415	1,518,090
Social security costs	120,455	109,051
Other pension costs	<u>34,192</u>	<u>33,823</u>
	<u>1,793,062</u>	<u>1,660,964</u>

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Charitable	64	48
Management (Including Director)	5	5
Site	3	3
Administration (Direct project support)	9	7
Northorpe Hall Trading Ltd	<u>5</u>	<u>3</u>
	<u>86</u>	<u>66</u>

Wages and salaries costs include the cost of freelance counselling staff as well as the staff employed by the charity.

No employee received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive Officer. The aggregate employment benefits, including employers' national insurance and employers pension contributions, for these key management personnel for the year was £58,765 (2021 : £57,398). The salary rates are set and reviewed by the trustee board.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,681	59,111	72,792
Charitable activities			
Projects	1,894,250	-	1,894,250
Trust activities	7,060	-	7,060
Other trading activities	<u>64,987</u>	<u>-</u>	<u>64,987</u>
Total	<u>1,979,978</u>	<u>59,111</u>	<u>2,039,089</u>
EXPENDITURE ON			
Charitable activities			
Projects	1,882,584	-	1,882,584
Trust activities	15,681	54,599	70,280
Other trading activities	<u>41,272</u>	<u>-</u>	<u>41,272</u>
Total	<u>1,939,537</u>	<u>54,599</u>	<u>1,994,136</u>
NET INCOME	40,441	4,512	44,953
Taxation	1,467	-	1,467
Transfers between funds	(287)	(287)	-
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	<u>(59,000)</u>	<u>-</u>	<u>(59,000)</u>
Net movement in funds	(17,379)	4,799	(12,580)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,901,347</u>	<u>6,915</u>	<u>1,908,262</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,883,968</u>	<u>11,714</u>	<u>1,895,682</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

11. TANGIBLE FIXED ASSETS

CHARITY AND GROUP:

	Freehold property £	Plant and machinery £	Furniture and equipment £	Computer equipment £	Totals £
COST OR VALUATION					
At 1st April 2021	1,695,000	836	86,958	14,739	1,797,533
Revaluations	<u>355,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,000</u>
At 31st March 2022	<u>2,050,000</u>	<u>836</u>	<u>86,958</u>	<u>14,739</u>	<u>2,152,533</u>
DEPRECIATION					
At 1st April 2021	-	836	81,643	14,739	97,218
Charge for year	<u>-</u>	<u>-</u>	<u>1,063</u>	<u>-</u>	<u>1,063</u>
At 31st March 2022	<u>-</u>	<u>836</u>	<u>82,706</u>	<u>14,739</u>	<u>98,281</u>
NET BOOK VALUE					
At 31st March 2022	<u>2,050,000</u>	<u>-</u>	<u>4,252</u>	<u>-</u>	<u>2,054,252</u>
At 31st March 2021	<u>1,695,000</u>	<u>-</u>	<u>5,315</u>	<u>-</u>	<u>1,700,315</u>

Cost or valuation at 31st March 2022 is represented by:

	Freehold property £	Plant and machinery £	Furniture and equipment £	Computer equipment £	Totals £
Valuation in 2021	1,695,000	836	86,958	14,739	1,797,533
Valuation in 2022	<u>355,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,000</u>
	<u>2,050,000</u>	<u>836</u>	<u>86,958</u>	<u>14,739</u>	<u>2,152,533</u>

The trustees commissioned an independent valuation of the land and buildings of the charity by Walker Singleton Chartered Surveyors in the financial year.

The valuation reported as at 15 February 2022, a market value for the site, on the assumption of full vacant possession, of £2,050,000, the trustees do not consider there to have been any significant change in the value of the property as at 31 March 2022.

In line with the requirements of FRS 102, the trustees will undertake a 3 year review of the valuation and have a full formal revaluation done in 5 years, to ensure that the valuation of the land and buildings in the accounts remains appropriate.

The carrying amount of the property as at 31 March 2022 would have been £735,478 under the historical cost model.

A legal charge exists over the property of the charity, to the benefit of Kirklees Primary Care Trust, relating to a capital grant agreement undertaken during the year ending 31 March 2011 by Northorpe Hall Trust.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st April 2021 and 31st March 2022	<u>1</u>
NET BOOK VALUE	
At 31st March 2022 and 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Northorpe Hall Trading Company Limited

Registered office: Northorpe Hall, 53 Northorpe Lane, Mirfield, WF14 0QL

Nature of business: Limited company

<u>Class of share:</u>	<u>% Holding</u>		
Ordinary	100		
		31.3.22	31.3.21
		£	£
<u>Summary of trading results</u>			
Turnover		94,935	700
Cost of sales		(31,373)	(887)
Administrative expenses		(53,581)	(40,387)
Taxation		-	1,467
Other operating income		<u>-</u>	<u>22,420</u>
		9,981	(16,687)
Distribution to parent charity		<u>-</u>	<u>-</u>
		<u>9,981</u>	<u>(16,687)</u>
<u>Summary of assets and liabilities</u>			
Assets		64,404	62,263
Liabilities		<u>(41,074)</u>	<u>(48,914)</u>
		<u>23,330</u>	<u>13,349</u>

A distribution of £Nil (2021: £Nil) has been made by the subsidiary company to the charity during the year.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.22 £	GROUP 31.3.21 £	CHARITY 31.3.22 £	CHARITY 31.3.21 £
Trade debtors	54,786	170,828	53,637	170,828
Amounts owed by group undertakings	-	-	994	12,898
VAT	-	8,540	-	4,762
Taxation	1,466	1,466	-	-
Accrued income	159,269	9,778	159,269	9,778
Prepayments	19,596	1,415	19,087	498
	<u>235,117</u>	<u>192,027</u>	<u>232,987</u>	<u>198,764</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.22 £	GROUP 31.3.21 £	CHARITY 31.3.22 £	CHARITY 31.3.21 £
Trade creditors	23,610	16,705	23,185	16,469
Social security and other taxes	30,956	24,614	30,956	24,614
Pension control account	9,149	(1,782)	9,149	(1,782)
VAT	24	-	2,404	-
Accrued expenses and deferred income	190,560	234,889	155,086	207,652
	<u>254,299</u>	<u>274,426</u>	<u>220,780</u>	<u>246,923</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22 £	31/3/21 £
Within one year	7,672	2,672
Between one and five years	<u>11,725</u>	<u>1,397</u>
	<u>19,397</u>	<u>4,069</u>

16. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	2,054,252	-	2,054,252	1,700,315
Current assets	627,127	31,826	658,953	842,306
Current liabilities	(254,299)	-	(254,299)	(274,426)
Long term liabilities	(4,133)	-	(4,133)	(8,513)
Pension liability	<u>(182,000)</u>	<u>-</u>	<u>(182,000)</u>	<u>(364,000)</u>
	<u>2,240,947</u>	<u>31,826</u>	<u>2,272,773</u>	<u>1,895,682</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted - General	594,015	129,243	7,972	731,230
Unrestricted - Projects	96,367	(19,446)	(7,972)	68,949
Designated funds	362,464	(107,820)	-	254,644
Revaluation reserve - Property	831,124	355,000	-	1,186,124
	<u>1,883,970</u>	<u>356,977</u>	<u>-</u>	<u>2,240,947</u>
Restricted funds				
Children in Need - Create	6,900	(2,150)	-	4,750
Children in Need - RISE	4,812	(2,576)	(2,236)	-
Huddersfield Rural	-	15,306	-	15,306
National Lottery Community Fund -				
Kirklees Youth Mentoring (ID : 20107360)	-	4,577	-	4,577
Recruit to Train	-	5,039	-	5,039
Xmas Appeal	-	110	-	110
Youth Voice	-	(192)	2,236	2,044
	<u>11,712</u>	<u>20,114</u>	<u>-</u>	<u>31,826</u>
TOTAL FUNDS	<u>1,895,682</u>	<u>377,091</u>	<u>-</u>	<u>2,272,773</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted - General	158,331	(211,088)	182,000	129,243
Unrestricted - Projects	1,659,649	(1,679,095)	-	(19,446)
Designated funds	2,500	(110,320)	-	(107,820)
Revaluation reserve - Property	-	-	355,000	355,000
	<u>1,820,480</u>	<u>(2,000,503)</u>	<u>537,000</u>	<u>356,977</u>
Restricted funds				
Children in Need - Create	10,000	(12,150)	-	(2,150)
Children in Need - RISE	14,799	(17,375)	-	(2,576)
Huddersfield Rural	74,141	(58,835)	-	15,306
National Lottery Community Fund -				
Kirklees Youth Mentoring (ID : 20107360)	61,828	(57,251)	-	4,577
Recruit to Train	21,455	(16,416)	-	5,039
Xmas Appeal	1,423	(1,313)	-	110
Youth Voice	-	(192)	-	(192)
	<u>183,646</u>	<u>(163,532)</u>	<u>-</u>	<u>20,114</u>
TOTAL FUNDS	<u>2,004,126</u>	<u>(2,164,036)</u>	<u>537,000</u>	<u>377,090</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Unrestricted - General	665,218	(31,595)	(39,610)	594,013
Unrestricted - Projects	45,087	14,503	36,777	96,367
Designated funds	359,918	-	2,546	362,464
Revaluation reserve - Property	831,124	-	-	831,124
	<u>1,901,347</u>	<u>(17,092)</u>	<u>(287)</u>	<u>1,883,968</u>
Restricted funds				
Big Lottery - Reaching Communities : Mentoring (ID: 0010253202)	(268)	-	268	-
Children in Need - Create	2,799	4,101	-	6,900
Children in Need - RISE	4,402	410	-	4,812
Children in Need - Young Carers	(19)	-	19	-
	<u>6,914</u>	<u>4,511</u>	<u>287</u>	<u>11,712</u>
TOTAL FUNDS	<u>1,908,261</u>	<u>(12,580)</u>	<u>-</u>	<u>1,895,682</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted - General	83,437	(56,031)	(59,000)	(31,594)
Unrestricted - Projects	1,896,541	(1,882,038)	-	14,503
	<u>1,979,978</u>	<u>(1,938,069)</u>	<u>(59,000)</u>	<u>(17,091)</u>
Restricted funds				
Big Lottery - Reaching Communities : Mentoring (ID: 0010253202)	15,652	(15,652)	-	-
Children in Need - Create	9,873	(5,772)	-	4,101
Children in Need - RISE	33,586	(33,176)	-	410
	<u>59,111</u>	<u>(54,600)</u>	<u>-</u>	<u>4,511</u>
TOTAL FUNDS	<u>2,039,089</u>	<u>(1,992,669)</u>	<u>(59,000)</u>	<u>(12,580)</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted - General	665,218	97,649	(31,638)	731,229
Unrestricted - Projects	45,087	14,503	28,805	68,949
Designated funds	359,918	(107,820)	2,546	254,644
Revaluation reserve - Property	<u>831,124</u>	<u>355,000</u>	<u>-</u>	<u>1,186,124</u>
	1,901,347	339,886	(287)	2,240,946
Restricted funds				
Big Lottery - Reaching Communities : Mentoring (ID: 0010253202)	(268)	-	268	-
Children in Need - Create	2,799	4,101	-	6,900
Children in Need - RISE	4,402	410	-	4,812
Children in Need - Young Carers	<u>(19)</u>	<u>-</u>	<u>19</u>	<u>-</u>
	<u>6,914</u>	<u>4,511</u>	<u>287</u>	<u>11,712</u>
TOTAL FUNDS	<u>1,908,261</u>	<u>364,510</u>	<u>-</u>	<u>2,272,771</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted - General	241,768	(267,119)	123,000	97,649
Unrestricted - Projects	3,556,190	(3,561,133)	-	(4,943)
Designated funds	2,500	(110,320)	-	(107,820)
Revaluation reserve - Property	-	-	355,000	355,000
	<u>3,800,458</u>	<u>(3,938,572)</u>	<u>478,000</u>	<u>339,886</u>
Restricted funds				
Big Lottery - Reaching Communities :				
Mentoring (ID: 0010253202)	15,652	(15,652)	-	-
Children in Need - Create	19,873	(17,922)	-	1,951
Children in Need - RISE	48,385	(50,551)	-	(2,166)
Huddersfield Rural	74,141	(58,835)	-	15,306
National Lottery Community Fund -				
Kirklees Youth Mentoring (ID : 20107360)	61,828	(57,251)	-	4,577
Recruit to Train	21,455	(16,416)	-	5,039
Xmas Appeal	1,423	(1,313)	-	110
Youth Voice	-	(192)	-	(192)
	<u>242,757</u>	<u>(218,103)</u>	<u>-</u>	<u>24,624</u>
TOTAL FUNDS	<u>4,043,215</u>	<u>(4,156,705)</u>	<u>478,000</u>	<u>364,510</u>

17. MOVEMENT IN FUNDS - continued

Designated Funds

The trustees have designated the following amounts from unrestricted funds:

<u>£</u>	<u>Purpose</u>
115,000	Deep reserves - Emergencies and Strategic Expenditure
33,648	Deficit funding - 2022/23
2,778	Innovation and Organisation Development Projects
21,787	Site and Environmental Projects
28,738	Transition and Staffing Contingency
15,000	Unexpected Works
23,582	Additional Management Capacity
4,373	Managers Discretion Fund
9,738	Marketing, Design and Photography
<u>254,644</u>	

Restricted Funds

These funds represent monies received to be spent on a specific project or purpose, with the restriction of use imposed by the funder.

Unrestricted funds - general

This fund represents the general accumulated reserves of the charity, which it is free to use for any purpose within its charitable objectives.

Unrestricted - Projects

This fund represents the balance of funding received and used for a specific area or project. Although the funding is not restricted in its use, the Trust considers that any excess funding in the year should be carried forward to be utilised on the same project in future periods for ongoing work and final reports to funders.

18. EMPLOYEE BENEFIT OBLIGATIONS

The West Yorkshire Pension Fund Schemes are funded and are contracted out of the state scheme. The last tri-annual valuation of the schemes took place at 31 March 2019 and was undertaken by professionally qualified actuaries, AON Hewitt, using the projected unit method. The Charity has paid for a valuation of the scheme as at 31 March 2021 and the figures below are based on that valuation.

The notional value of the assets of the charity's share of the scheme at 31 March 2022 was £1,215,000; the present value of liabilities was £1,397,000 leaving a net pension liability of £182,000 at 31 March 2022.

Contributions

The employer contributions made to the scheme during the year were £3,000 (2021 : £8,000). £Nil was unpaid at the year end.

The employers' regular contributions to the Fund for the accounting period ending 31 March 2023 are estimated to be approximately £2,000.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the Fund for FRS 102 purposes were:

	<u>31 March 2022</u>	<u>31 March 2021</u>
	(%)	(%)
Discount rate	2.70	2.10
CPI Inflation	3.00	2.70
Pension increases	3.00	2.70
Pension accounts revaluation rate	3.00	2.70
Salary increases	4.25	3.75

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2022.

	<u>Asset split at</u> <u>31 March 2022</u>	<u>Asset split at</u> <u>March 2021</u>
	(%)	(%)
Equities	79.8	79.7
Property	4.0	3.8
Government bonds	7.4	8.3
Corporate bonds	4.8	4.6
Cash	2.9	2.0
Other	1.1	1.6
Average Return / Total	100.0	100.0

Reconciliation of funded status to Balance Sheet

	<u>Value as at</u> <u>31 March 2022</u>	<u>Value as at</u> <u>31 March 2021</u>
	£000's	£000's
Fair value of assets	1,215	1,139
Present value of funded defined benefit obligation	(1,397)	(1,503)
Pension asset / (liability)	(182)	(364)
Unrecognised asset	-	-
Net pension asset/(liability)	(182)	(364)

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Analysis of profit and loss charge

	<u>Period ending</u> <u>31 March 2022</u> <u>£000's</u>
Operating cost:	
Current service cost	13
Past service cost	-
Interest cost	-
Curtailment cost	-
Settlement cost	-
Financing cost:	-
Interest on net defined benefit liability / (asset)	8
Pension expenses recognised in profit and loss	21
<u>Changes to the present value of the defined benefit obligation</u>	

	<u>Period ending</u> <u>31 March 2022</u> <u>£000's</u>
Opening defined benefit obligation	1,503
Current service cost	13
Interest expense on defined benefit obligation	31
Contributions by participants	2
Actuarial (gains) / losses on liabilities	(101)
Net benefits paid out	(51)
Past service cost	-
Net increase in liabilities from disposals / acquisitions	-
Curtailments	-
Settlements	-
Closing present value of liabilities	1,397

Changes to the fair value of assets

	<u>Period ending</u> <u>31 March 2022</u> <u>£000's</u>
Opening fair value of assets	1,139
Interest income on assets	23
Remeasurement gains / (losses) on assets	99
Contributions by the employer	3
Contributions by participants	2
Net benefits paid out	(51)
Net increase in assets from disposals and acquisitions	-
Settlements	-
Closing fair value of assets	1,215

19. CONTINGENT LIABILITIES

Capital Grant

A contingent liability exists in respect of the capital grants received from Kirklees Primary Care Trust towards to renovation of the barn premises, for which a legal charge exists, dated 19 February 2013.

If at any time during a period of 20 years, from the date of the grant agreement Northorpe Hall:-

- uses the Premises or any part of them or permits the Premises or any part of them to be used other than for the Permitted Purpose (a use other than for the Permitted Purpose shall include the Premises, or the majority of the Premises by area being vacant for more than 6 months in any 12-month period after the Commencement Date) without the prior written consent of the PCT; and/or
- disposes of the whole or any part of its interest in the Property without the prior written consent of the PCT; and/or
- fails to observe or perform any of its obligations under this Agreement and/or the Legal Charge and either such breach is in the reasonable opinion of the PCT not capable of remedy or such breach is in the reasonable opinion of the PCT capable of remedy and is not remedied to the PCT's reasonable satisfaction within such time period as the PCT, acting reasonably, shall impose, such time period being not less than 30 days of receipt by the Charity of notice by the PCT requiring such remedy; and/or
- ceases to carry on or disposes of its business or a material part of its business; and/or
- becomes subject to a notice of an intended appointment of an administrator or an application is made to any court or any meeting of directors or members is called with a view to the Charity entering into administration; and/or
- an administrative receiver is appointed in respect of the whole or any part of the undertaking of the Charity; and/or
- makes a proposal for a voluntary arrangement under the Insolvency Act 1986 Part 1 or enters or seeks to enter into any other form of composition or arrangement with its creditors whether in whole or in part; and/or
- a petition is presented in any court or a meeting is convened for the purpose of considering a resolution for the winding up of the Charity (except in the case of a reconstruction or amalgamation that has the previous approval in writing of the PCT such approval not to be reasonably withheld or delayed); and/or
- is served with notice of termination under Clause 12 (Prevention of Corruption); and/or
- is served with notice of termination under Clause 10 (Amendment and Severance); and/or
- ceases to be a voluntary organisation within the meaning of Section 64(3)(c) of the Act; and/or
- ceases to provide relevant service within the meaning of Section 64(3)(b) of the Act; and/or
- is removed from the Register of Charities held by the Charity Commissioners for England and Wales; and/or
- fails to ensure that the Premises can be used for the Permitted Purpose by or from the Commencement Date; and/or
- the Legal Charge becomes enforceable under its terms; and/or
- any prior legal charge is enforced and/or an LPA receiver appointed in respect of any such legal charge

19. CONTINGENT LIABILITIES - continued

The PCT may at its absolute discretion on giving notice to the Charity require the Charity to immediately pay to the PCT 17.5% of the Open Market Value of the Property less any sum repaid to the PCT already under the grant agreement and together with at the discretion of the PCT interest at the Interest Rate to be charged on such amount calculated from the date determined under the agreement to the date of payment.

At 31 March 2022 this would be equivalent to £91,875 based on the valuation of the charity's premises undertaken by Walker Singleton in February 2022, which estimated the market value of the barn to be £525,000. The general unrestricted fund balance as at 31 March 2022, totalling £661,890 would be sufficient to repay this amount should a breach of the grant conditions occur.

The trustees are not aware of any breaches of the above conditions; nor are there any intentions to undertake any activities which would cause a breach to occur.

VAT

The charity has identified that there has been an overclaim of VAT in prior years in relation to expenditure incurred on non-vatable income streams. The charity trustees are working with a VAT specialist to calculate the overclaim, as at 31 March 2022 the value of this overclaim cannot be ascertained and therefore no adjustment has been included in the financial statements.

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with close family members of trustees and senior management

During the year goods and services totalling £295 (2021 : £777) were supplied by close family members of trustees and senior management. Balances of ENil (2021 : ENil) were outstanding at 31 March 2022.

All goods and services were supplied on an arm's length basis and were approved by the trustees in compliance with the financial procedures in place.

There were no related party transactions for the year ended 31st March 2022.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.