

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 2023
for
NORTHORPE HALL CHILD & FAMILY TRUST**

BK Plus Audit Ltd
Statutory Auditor
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NORTHORPE HALL CHILD & FAMILY TRUST
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2023

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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 2023. 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 (CYP) 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. Our core purpose has remained to promote public benefit through the work we do to support CYP to maintain and improve their mental health and wellbeing.

Our services and support offer 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**

During 2022-23 the charity supported 5908 CYP. The table below demonstrates how we have supported CYP across all age groups through parent led support, advice, one to one and group interventions. We remain accessible by offering face to face, online and telephone support.

Age	Individuals
< 5	106
5 - 10	1,560
11 - 16	3,082
17 - 22	879
> 23	281
Total	5,908

Our work has continued to expand to respond to the needs of CYP experiencing ill health and disadvantage due to a range of mental and emotional issues. CYP continue to endure long waits for support due to increased demand on services.

Parent/carer support has been sustained 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 CYP.

OBJECTIVES AND ACTIVITIES

During the year Trustees have worked with the CEO, Senior Leadership Team, staff and wider stakeholders to develop a three year strategy which was approved in September 2022. Approved strategic priorities are:

PRIORITY 1 - Engagement, Participation, Voice & Influence:

- A thriving Your Voice for young people & Voice for parents/ carers
- Coproduction embedded across the Trust
- Increased organisational/ community capacity through volunteering, mentoring, peer support networks and growing community mental health champions

PRIORITY 2 - Early Intervention, Prevention, Wellbeing & Resilience (EIPWR):

- Increase awareness and knowledge of EIPWR to improve reach/engagement by CYP, parents and carers
- Expand our EIPWR offer which are needs led and deliver social impact
- Positioned as an advocacy organisation for positive social change on EIPWR and mental health (CYP /Families)

PRIORITY 3 - System leadership:

- Visible system leader, collaborator & influencer
- Thought leaders - recognised and respected voice as experts
- Research & evaluation demonstrating impact of our evidence based and recovery focussed interventions

PRIORITY 4 - Financial sustainability:

- Growth through our products, assets, estates, and services
- Diversify income streams in place - Grants, contracts and income generation
- Improve control & management of expenditure, financial risk and contract/ opportunities.

PRIORITY 5 - Organisational Development:

- Effective, diverse and learning organisation - people focussed
- Infrastructure and systems are enabling and fit for purpose
- Communications are dynamic and elevate our visibility
- Quality & data led informing on organisational impact, improvement and development priorities

Work against these priorities is detailed in the achievements section below.

OBJECTIVES AND ACTIVITIES

Volunteers

In 2022/23, the Trust successfully undertook a Trustee recruitment process growing the Trustee Board from 8 to 11 trustees. Trustees in their volunteer capacity remain responsible for the governance in the organisation ensuring our structures and services remain safe and effective whilst focusing on continued improvement, organisational development and future sustainability.

The Trust has maintained a focus on volunteering, enhancing our support to CYP and families. During 2022/23, we had 113 active volunteers including young volunteers participating in our Youth Voice Co-production Group.

We continue to sustain volunteers who help maintain and improve our site and gardens.

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 positive experience with us in any role.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

SUPPORTING CHILDREN & YOUNG PEOPLE

Thriving Kirklees Partnership

The majority of our support continues to be 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 CYP mental health related support requests and referrals in Kirklees, we provide interventions through our **Children's Emotional Wellbeing Service (ChEWS)**, offer support to parents/carers, schools and wider professionals.

We supported over 5,908 CYP in Kirklees in 2022/23 through high-quality and personalised one-to-one and group-based support, and information and advice sessions. Our work is evidence-based delivering specialist targeted work with **Looked After Children, children with learning disabilities, children affected by domestic abuse, children with complex needs (including SEND)**, as well as children from all parts of the borough experiencing emotional and mental health challenges.

Our **Education Link Worker** as part of ChEWS has effectively supported schools across Kirklees with positive feedback and outcomes reported. Schools have been supported to develop whole school approaches to better mental health and wellbeing - this includes the early identification and support of CYP struggling in the school setting and putting into place support measures.

During 2022/23, the Trust has been committed to improve response times for new referrals for support. Prior to July 2023 we had 976 families waiting for a call back; between the months of July and August the team reduced this by 50%. Increased demand for service provision has been a legacy from covid-19 and continues to impact on limited resources, however as a charity we continue to look at internal improvements to ensure we work in the best interests of CYP and families as far as possible. Feedback has remained positive with young people and parents/carers consistently giving a score of 9 out of 10 on average. During 2022/23 89% of CYP supported have demonstrated good mental health improvement outcomes.

The Thriving Kirklees contract comes with challenges as it originally involved transformation across the system to meet the needs of CYP 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 (3701 new support requests annually in 2020/21 increased to 4255 in 2021/22 and further increased to 5036 in 2022/23) for services, our priority remains on improving how we work and maintaining safe and effective level of services within the resource envelope whilst also responding to increased and complex needs.

Children & Young People Domestic Abuse Support Service

We offer therapeutic intervention for CYP affected by domestic abuse. This is delivered in partnership with Pennine Domestic Abuse Partnership and WomenCentre in Kirklees. This is a strategically important piece of work and voluntary sector led partnership.

This work is complex as staff and counsellors deal with a number of risks and vulnerabilities. The initial outcomes have been positive for both the CYP and families which is demonstrated through outcomes monitoring. The demand for support has been growing since this project started with 167 referrals. This is in excess of the funded support hours in place and we are continuing to look for alternative routes CYP can access support as quickly as possible.

Creative Space for Wellbeing

During the year we delivered on a NHS Winter Pressures funded project to reduce numbers of YP presenting to the hospital accident and emergency department. This award was in direct response to the increase in CYP moving to crisis due to long waiting times for mental health support.

Northorpe was awarded £100K of funding to provide a response to the issue of crisis presentations. We have used the funds to build on our existing drop-in sessions model however enhanced this provision by working with Hoot Creative Arts to provide creative opportunities.

The drop-in has acted as a safe space where young people can come and relax, meet others and have the opportunity to engage in creative activities as a way to express themselves and explore the use of creativity as part of self-care and emotional wellbeing. The drop-ins have been supported by creative artists and musicians alongside Northorpe's emotional wellbeing workers to promote the resources and encourage young people to engage. Young people can participate as much or as little as they wish to and arrive and leave throughout the session. This is a creative space open to young people to drop in and out of during the time frame of 4:30 and 7:00.

For those who have engaged, Creative Space has successfully reduced escalation of mental health challenges being faced by young people by providing an alternative opportunity to relax and learn new self-care skills. The benefits have been tangible with many YP using time to be creative as opportunities for 'side-by-side' chats with artists, the emotional health worker and other YP. YP have built resilience, confidence and learnt new skills and using creativity have enabled them to explore and express their identity. Ultimately, the approach has proved to calm anxieties and enabled YP to use the skills gained outside of the drop in sessions.

This has been a hugely beneficial opportunity to pilot an alternative approach and we will be looking to develop more alternatives to promote sustained wellbeing. With this funding we were able to support over 100 YP who have reported sustained wellbeing. Feedback was consistently high at an average of 9.5 out of 10.

The impact for YP cannot be understated as expressed by this comment as part of our feedback processes:

"Before attending the group I was very lonely and lost and stuck in my head and stuck at home. It got me out of the house, and out of my head, it provided a safe space where, for the first time in a long time, I could genuinely be myself. I had something to look forward to, something to do, a great way to spend time, and an escape from home, a rest from my exhausting day to day that helped me reconnect with myself, my creativity, and people like me. I felt less alone, more positive."

Kirklees Youth Mentoring

Our Big Lottery funded, Kirklees Youth Mentoring programme continues to make a positive impact on CYP who have poor or limited relationships with other adults in their lives or who are experiencing personal challenges in their lives. The project is based on the recognition and value of long-term, relationship-based work where we recruit, train and support young people and adults to become mentors. We match volunteer, peer and paid mentors to young people aged 10-19 who require relationship-based support - targeted to vulnerable and isolated young people. Mentors support young people to face challenges and life transitions, overcome distress and confusion, gain control of their lives and choices and be positive about their future.

In 2022/23 this project has:

- Supported 10 young people by a volunteer mentor
- 55 young people have been supported by a staff mentor
- 102 students across schools trained in peer mentoring across 6 education settings. That's 102 students trained and ready to begin Peer Mentoring throughout 2023/24.

CASE STUDY:

The impact of supported peer mentoring support cannot be underestimated as CYP will usually approach a peer first to share concerns. In one of the schools, we worked with a Year 10 student started mentoring a year 7 student following training. The year 7 student disclosed to their mentor that she had been self-harming but that she hadn't been able to share this with anyone up to this point. The Mentor, having received the training, which included safeguarding and confidentiality, shared that they needed to pass this information on, but only to someone who could help. They shared it with the safeguarding officer who was then able to speak with the student and ensure that she got further support. We were not aware that this student was struggling and if it hadn't been for the Peer Mentoring project, we may never have been aware and able to get her the support that she needed.

This case study demonstrates the value of community asset led support and how peer to peer connections can proven to be highly effective and impactful.

CREATE Project

The CREATE project funded by BBC Children in Need continues to make a positive difference to young participants with learning difficulties. We know these CYP struggle to access mainstream activities and this social and learning space offers many positive outcomes for all who engage. We have two social groups for young people with learning difficulties/ disabilities age 8-12 and 13-18. 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.

CASE STUDY:

There is a confidence building element to CREATE and this year the group of young people were supported to develop a pitch and deliver this at the 'Dewsbury Soup' event held at the Northorpe Barn. Dewsbury Soup is a social and charity support event where attendees pay £5 and 4 charities make a pitch for the funds raised. This year our CREATE group won their pitch (£475) to create a safe and calming space in the garden. Without the nurturing work we do this would not be possible and we are proud of our team of dedicated staff and volunteers who are helping these young people grow and prepare for adulthood.

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.

Support is tailored to remain flexible to meet needs and there remains a focus on peer support. This includes one to one and group based support, weekly drop in sessions to support individuals struggling with anxiety and low mood. Our teams deliver psycho education group work sessions covering managing depression/low mood, self-esteem/self-worth, overcoming procrastination, eating well and how to clear the mind. Young people have engaged in wellbeing walks with peers and other activities they would otherwise not feel they could engage with due to social anxiety and social isolation related issues.

Youth Voice

Youth Voice has evolved from being an informal group to a group with an identity. The group have created their own logo and have been actively working on ideas to promote mental health, wellbeing and reduce stigma amongst peer groups. The group have been active in reviewing and helping us to improve how we work with CYP and participate recruitment of staff as part of youth panels. During 22/23 we had 17 members participate.

Aside from the work this group does as experts by experience, the members of the group form strong peer to peer connections and see this as a safe space where they can be open and share experiences turning these into opportunities to develop ideas.

ComBAT Depression Research Programme

The Trust continues to play an active part in this 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. This year we have started sending referrals into the programme where appropriate.

SUPPORTING FAMILIES

The Trust has always worked with families where there is a direct benefit to CYP. We are hearing more parents and carers are experiencing challenges as mental health related difficulties being experienced by their children. We know that where parent support is available the benefits can be life changing for families. We have therefore continued to support parents/carers to support resilience within families.

This year we hosted an event involving parents and young people to share their experiences and views with Batley and Spen MP Kim Leadbeater about the impact of mental health related issues and issues with long waits for support. This event was well attended and provided much insight into local service provision. As a Trust we are keen on creating opportunities for voice and influence and we will continue to look at ways of listening and acting to ensure we continually respond to existing and emerging needs.

Parent Community Work

We have provided support for parents and carers where families find themselves in crisis where children and young people are having to wait longer for support due to increased demand on services. Parent/carer support has become possible through commissioners funding parent & community worker roles as part of the **Mental Health in School Teams** programme. Through information sessions, self-care group activities, parent/carer engagement sessions and one to one support our team have delivered 749 support sessions with 5133 parents/carers engaging with these. Feedback is consistently positive with family's satisfaction scoring at an average of 6.6 out of 7.

Chill N Chat & Toast N Talk

Families continue to feedback for the need for support whether it is for advice or a listening ear when they have concerns about their child or young person. Many families have been adversely affected by Covid and more recently the cost of living crisis. Through existing and new funding streams such as the Mayors **Household Support Fund** we continue to respond to local need. From drop-ins (Chill N Chat) to resilience-based programmes (Toast N Talk) our dedicated staff teams have worked throughout the year to provide ongoing support to families in different ways. The Toast N Talk Programme supported 50 families in Kirklees.

In October 2022, over 70 parents/carers attended the Chill N Chat Extra event. This event was focused on bringing people together, sharing information and promoting peer connections. One parent commented:

"I have a teen who is struggling with depression and anxiety and is self-harming. I haven't spoken to family or friends about this as I don't even know how I would start that conversation. I sat with people living the same experiences and it was the first time where I felt I could talk about what it's like and how I feel - because they understood."

Parent Voice

During 2022/23 we have started working with a small group of parents some of which have been accessing the Chill N Chat sessions. It is our ambition to grow our Parent and Youth voice as part of our strategic priorities and will continue to have a focus on growing our voice and influence work in subsequent years.

Support for schools

During this year, the Trust has 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.

Our **Rural Schools Programme** was developed due to the inequity in support for schools across Kirklees. The programme supports 40 schools and has been exemplary in delivering positive benefits through a whole school approach working with schools and families. The programme has successfully worked with schools to co-create a 'Wellbeing Warriors' programme training up CYP to look after their peers in a supported environment. Parent workshops have been developed and delivered using co-production methods to respond to local need. Our teams have also delivered specialist Autistic Spectrum Condition and ADHD in the Classroom staff training. Our approach to working as part of teams in their settings has been the catalyst for engagement and positive action to promote wellbeing amongst CYP, staff and across families. Referrals to mental health services dropped by 13% from the Rural area. Although we cannot attribute this fall in referrals directly to the Rural Schools Programme we do feel this is partly due to our work in place.

We continued delivering the Department for Education (DfE) assured Senior Mental Health Leads Training, available to all education establishments across Yorkshire and the Humber and have been promoting the training across the region.

Focus on Improvement

As Trustees we are constantly aware that there are things we can be improving on to meet individual needs of CYP and families. Our organisational values have a focus on continually learning and we continually review and improve how we work and operate. We are committed to listen to CYP and families and look at ways to respond to needs. We acknowledge that this is not always possible due to funding restrictions, however through an increased focus on generating unrestricted income we will look to develop provision for vulnerable and at risk CYP who remain unsupported by Northorpe and the wider CYP mental health support system at this time.

Wider charitable and Trust linked activity

Our wider charitable activity continues to make a positive difference to young people's and family's lives. Despite another challenging year on several fronts, 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.

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.

Annual Christmas Appeal - Once again in December 2022 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 December 2022, the appeal supported 56 families, which included 60 adults and 121 young people - this was a 16% increase on the previous year. The support made a huge difference to families in need as in the following feedback:

Mum: *"Thankyou so much, having just lost my job, this help couldn't have come at a better time. Although I am happy that my kids will have something for Christmas, it has motivated me to get on track. I have an interview this morning and I'm saying my prayers"*. In the same family, the eldest son (17 years) said. *"I'm old enough to get it, without you we wouldn't have had anything, thankyou."*

Charity assets - 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.

Northorpe Hall Trading Company Ltd - trading as **The Northorpe Barn** this 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 2022/23 the Trading Company has remained proactive in generating bookings for weddings and new business. This year we launched the new Northorpe Barn website and have focused on targeted promotion. Events being booked have been diverse with a growing interest in parties, special and unique events and we have also grown bookings from the South Asian communities. Our dedicated team 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. We continue to look at ways in which we can ensure fundraising becomes a core part of our income generation plans.

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.

FINANCIAL REVIEW

Principal funding sources

The Thriving Kirklees contract continues as the Trust's biggest source of income. Funded by local health and local authority budgets, our contract is with the lead organisation Locala Community Health & Wellbeing. The funding landscape for Thriving Kirklees remains evolving however this contract remains and has been non-inflationary since 2017. We have been in active dialogue throughout 22/23 with the lead provider and commissioners about the viability of this due to covid related costs and inflationary pressures. It is expected that the contract will continue to be funded throughout 2023/24.

Mental Health in Schools Teams (MHST) is an established key source of funding for the Trust as it enters into its third year from April 2023. Although Northorpe Hall Child and Family Trust are not acting as the lead provider our role and function is expanding in the area of parent community work.

Public sector sources of funding are key to the Trust however with the continued changes in the local authority and health with the introduction of Integrated Care Boards we await confirmation on what these changes will mean for funded contracts. The balance has changed over the years with health funding now more significant than local authority funding. We continue to look for alternative opportunities to maintain and evolve our support for CYP and families, ensuring we continue to diversify income streams e.g. the CYP Domestic Abuse Support service is local authority funded and the Household Support Fund is linked to the West Yorkshire's Mayors fund.

The Trust remains active strategically and is involved in local discussions and operating as a system leader for the voluntary sector in this space. The CEO of Northorpe Hall is the Voluntary Sector representative on the ICB Board.

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 continue to operate. BBC Children in Need continues 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 - this risk has grown with inflation growth over the year this includes an increase in rental costs for our sister site in central Huddersfield.

The Trustees continue to contribute to the work of the charity by providing a steer, oversight and scrutiny on strategic and development related matters. To enable our continued progress, we have successfully recruited 4 new Trustees with backgrounds in children's safeguarding, digital media and marketing, training and organisational development and digital/IT expertise. These Trustees have been appointed aligned to our strategic plans and priorities and will bring a range of knowledge, skills and experience to the Trustee Board.

With the appointment of new Trustees, this year has seen the development of the Business Development Sub-Committee - this group has a focus on income growth and evolving our work in response to need. The Board held its first annual away day with members of the Senior Leadership Team in August 2022 - this and future events focus on looking forward and ensuring we remain aligned to our charitable purpose.

Trustees aim to continue to support the development of the skills and abilities of staff, volunteers, contracted workers and young people so that we can make a bigger difference to more young people's lives. Although financially this can be challenging staff are encouraged to look at creative ways to continually develop and are encouraged to support internal developments as part of personal growth.

As the Thriving Kirklees contract is non-inflationary this is increasing financial pressures for the Trust - with inflationary pressures we are actively discussing how the funding envelope can become viable. Internal efficiencies have been a focus to reduce our overheads, however the need for investment in the organisational infrastructure as part of contract delivery requirements means that overhead and staffing costs continue to increase. As a charity we lack dedicated resource to raise income - Trustees will continue to focus on how this capacity can be developed in the current climate.

The trustees commissioned an early release of the valuation of the pension fund at 31/03/22. The scheme is currently in the process of being closed, and the Trust are liaising with the scheme's actuaries in relation to this.

FINANCIAL REVIEW**Reserve's policy – Charity**

Trustees are in the process of reviewing the reserves policy in light of future uncertainties. Throughout this financial year the Trust has had to draw down funds from reserves due to challenges with existing contracting arrangements and inflationary pressures. 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.

The Trust continues to review costs and maintain a focus on controlling costs where possible and will maintain a view on sustainability.

Funds summary at the year end:-

	31/3/23	31/3/22
	£	£
Total Closing funds per balance sheet	2,260,175	2,249,443
Less : Unrestricted funds relating to specific projects	(151,401)	(68,949)
Less : Designated funds	-	(254,644)
Less : Restricted funds	(96,673)	(31,826)
Less : Funds held in Fixed Assets	(2,021,452)	(2,054,252)
Add : Pension Scheme Liability	-	182,000
Unrestricted 'Free' Reserves	<u>649</u>	<u>21,772</u>

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 continue to 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 Trust will turn 60 in November 2023 as such this is a landmark year for us. This will be an opportunity to review our work in relation to need and we will look at how we evolve our focus to promote early intervention, prevention, wellbeing and resilience (EIPWR) as mental health support for children and young people remains in crisis. Our 2022 Vision document remains relevant and aligns to our strategic priorities - this will direct our efforts and we will continue to commit to co-producing solutions with CYP and families as well collaborate with partners to make things happen.

The focus for 2023/24 will also be on income generation and diversification. This will support the future sustainability of the Trust and counteract the changing financial landscape and associated uncertainties. Unrestricted income generation will be core to our strategy as public funded contracts and grant funding becomes more challenging. There will be a focus on optimising our assets to generate income including how we utilise our people, reputation as an established and trusted provider and expertise to develop bespoke packages and deliver these within workplaces and in communities.

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. We will look at opportunities for core funding to support capacity development internally in areas of business development, fundraising and communication. In the interim we will develop relationships and grow our 'charity partners' to enable our work including corporate sponsorship acting as a lever to enable us to achieve internal aspirations and support more CYP and families.

Board governance will continue to be reviewed to ensure Trustees are supported and feel equipped to carry out their roles to support the charity. We will continue to review the skills required on the Board to ensure the skills base of the Trustee Board can support organisational development/ sustainability.

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.

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 commitment to 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 (resigned 24/3/23)
K L Starkey (appointed 25/11/22) (resigned 8/12/23)
G Sunderland
C Ward (resigned 8/12/23)

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

D Kaushal

Auditors

BK Plus Audit Ltd
Statutory Auditor
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

Dipika Kaushal

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, BK Plus Audit Limited, (formerly Riley and Co Ltd) will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ^{18/12/2023} and signed on its behalf by:

Jonathon Blackburn

.....
J Blackburn - 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 groups and parent charitable company's affairs as at 31st March 2023 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 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 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 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 BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 18 December 2023

NORTHORPE HALL CHILD & FAMILY TRUST
Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

		Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,209	159,093	167,302	102,021
Charitable activities	4				
Projects		1,671,316	293,963	1,965,279	1,772,615
Other trading activities	3	<u>169,374</u>	<u>-</u>	<u>169,374</u>	<u>129,491</u>
Total		<u>1,848,898</u>	<u>453,056</u>	<u>2,301,954</u>	<u>2,004,127</u>
EXPENDITURE ON					
Charitable activities	5				
Projects		1,777,835	387,097	2,164,932	2,003,512
Trust activities		189,731	-	189,731	79,370
Other trading activities		<u>96,461</u>	<u>-</u>	<u>96,461</u>	<u>81,154</u>
Total		<u>2,064,027</u>	<u>387,097</u>	<u>2,451,124</u>	<u>2,164,036</u>
NET INCOME/(EXPENDITURE)		(215,128)	65,959	(149,169)	(159,909)
Transfers between funds	18	1,111	(1,111)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	355,000
Actuarial gains on defined benefit schemes		<u>182,000</u>	<u>-</u>	<u>182,000</u>	<u>182,000</u>
Net movement in funds		(32,017)	64,848	32,831	377,091
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,240,947</u>	<u>31,826</u>	<u>2,272,773</u>	<u>1,895,682</u>
TOTAL FUNDS CARRIED FORWARD		<u>2,208,930</u>	<u>96,674</u>	<u>2,305,604</u>	<u>2,272,773</u>

The notes form part of these consolidated financial statements

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

**Balance Sheet
31st March 2023**

	Notes	GROUP 31/3/23 £	GROUP 31/3/22 £	CHARITY 31/3/23 £	CHARITY 31/3/22 £
FIXED ASSETS					
Tangible Assets	11	2,021,452	2,054,252	2,021,452	2,054,252
Investments	12	-	-	1	1
		<u>2,021,452</u>	<u>2,054,252</u>	<u>2,021,453</u>	<u>2,054,253</u>
CURRENT ASSETS					
Debtors	13	363,772	235,117	350,037	232,987
Cash at bank and in hand		<u>381,257</u>	<u>423,836</u>	<u>338,161</u>	<u>364,983</u>
		745,029	658,953	688,198	597,970
CREDITORS					
Amounts falling due within one year	14	(444,564)	(254,299)	(449,477)	(220,780)
		<u>300,465</u>	<u>404,654</u>	<u>238,721</u>	<u>377,190</u>
NET CURRENT ASSETS / (LIABILITIES)					
		<u>300,465</u>	<u>404,654</u>	<u>238,721</u>	<u>377,190</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,321,917</u>	<u>2,268,195</u>	<u>2,260,175</u>	<u>2,431,443</u>
CREDITORS					
Amounts falling due after more than one year		(16,313)	(8,513)	-	-
PENSION LIABILITY					
	19	-	(182,000)	-	(182,000)
		<u>2,305,604</u>	<u>2,272,773</u>	<u>2,260,174</u>	<u>2,249,443</u>
NET ASSETS					
		<u>2,305,604</u>	<u>2,272,773</u>	<u>2,260,174</u>	<u>2,249,443</u>
FUNDS					
Unrestricted funds:	18				
- Unrestricted - General		886,927	731,230	841,497	707,900
- Unrestricted - Projects		151,401	68,949	151,401	68,949
- Designated funds		-	254,644	-	254,644
- Revaluation reserve – Property		<u>1,170,602</u>	<u>1,186,124</u>	<u>1,170,602</u>	<u>1,186,124</u>
		2,208,930	2,240,947	2,163,500	2,217,617
Restricted funds	18	96,674	31,826	96,674	31,826
		<u>2,305,604</u>	<u>2,272,773</u>	<u>2,260,174</u>	<u>2,249,443</u>
TOTAL FUNDS					
		<u>2,305,604</u>	<u>2,272,773</u>	<u>2,260,174</u>	<u>2,249,443</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small company's regime. The financial statements were approved by the Board of Trustees and authorised for issue on 18/12/2023 and were signed on its behalf by:

Jonathon Blackburn

.....J Blackburn - Trustee

The notes form part of these consolidated financial statements

NORTHORPE HALL CHILD & FAMILY TRUST
Consolidated Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(42,579)</u>	<u>(226,442)</u>
Net cash used in operating activities		<u>(42,579)</u>	<u>(226,442)</u>
Change in cash and cash equivalents in the reporting period		<u>(42,579)</u>	<u>(226,442)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>423,836</u>	<u>650,278</u>
Cash and cash equivalents at the end of the reporting period		<u><u>381,257</u></u>	<u><u>423,836</u></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 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(149,169)	(159,909)
Adjustments for:		
Depreciation charges	32,800	1,063
Increase in debtors	(128,655)	(43,089)
Increase/(decrease) in creditors	<u>202,445</u>	<u>(24,507)</u>
Net cash used in operations	<u>(42,579)</u>	<u>(226,442)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	<u>423,836</u>	<u>(42,579)</u>	<u>381,257</u>
	<u>423,836</u>	<u>(42,579)</u>	<u>381,257</u>
Total	<u>423,836</u>	<u>(42,579)</u>	<u>381,257</u>

The notes form part of these financial statements

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements
for the Year Ended 31st March 2023

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.

Group financial statements

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

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	- 2% on revaluation
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 2023

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

	31/3/23	31/3/22
	£	£
Donations and fundraising	10,165	13,918
Grants	<u>157,137</u>	<u>88,103</u>
	<u><u>167,302</u></u>	<u><u>102,021</u></u>

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

	31/3/23	31/3/22
	£	£
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	-	500
Big Lottery - Reaching Communities : Mentoring (ID: 0010253202)	124,278	-
The Charlie Waller Trust	3,495	-
Children in Need	9,727	24,799
National Lottery Community Fund - Kirklees Youth Mentoring (ID : 20107360)	-	61,829
One Community Foundation	19,637	-
Screwfix	<u>-</u>	<u>975</u>
	<u><u>157,137</u></u>	<u><u>88,103</u></u>

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Room hires and catering	2,122	1,944
Rent received	36,609	32,612
Northorpe Hall Trading Company Limited	<u>130,643</u>	<u>94,935</u>
	<u><u>169,374</u></u>	<u><u>129,491</u></u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/23 £	31/3/22 £
<u>Projects:</u>		
Counselling	158,080	29,373
Kirklees Metropolitan Council	186,004	155,867
Kirklees Metropolitan Council & Locala	56,332	55,998
North Kirklees Clinical Commissioning Group	262,360	179,877
Locala - On behalf of NHS England	1,290,623	1,314,395
Recruit to Train	-	21,455
South West Yorkshire Foundation Trust	5,436	-
<u>Trust Activities:</u>		
Miscellaneous income	1,980	3,139
Other income	2,488	12,511
Commissioned services	<u>1,976</u>	<u>-</u>
	<u><u>1,965,279</u></u>	<u><u>1,772,615</u></u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Projects	2,163,079	1,853	2,164,932
Trust activities	<u>180,354</u>	<u>9,377</u>	<u>189,731</u>
	<u><u>2,243,433</u></u>	<u><u>11,230</u></u>	<u><u>2,354,663</u></u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Projects	-	1,853	1,853
Trust activities	<u>73</u>	<u>9,304</u>	<u>9,377</u>
	<u><u>73</u></u>	<u><u>11,157</u></u>	<u><u>11,230</u></u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

7. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Auditors' remuneration	6,474	6,800
Auditors' remuneration for non-audit work – Payroll Services	2,283	1,715
Auditors' remuneration for non-audit work – Trading subsidiary accounts	1,669	1,682
Depreciation - owned assets	<u>32,800</u>	<u>1,063</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

The charity has a management liability insurance policy, that includes cover for trustees' liability of £5,000,000. The premium paid for the trustee's liability cover is not 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 2023 nor for the year ended 31st March 2022.

9. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	1,721,929	1,638,415
Social security costs	138,380	120,455
Other pension costs	<u>38,169</u>	<u>34,192</u>
	<u>1,898,477</u>	<u>1,793,062</u>

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

	31/3/23	31/3/22
Charitable	70	64
Management (Including Director)	5	5
Site	3	3
Administration (Direct project support)	8	9
Northorpe Hall Trading Ltd	<u>7</u>	<u>5</u>
	<u>93</u>	<u>86</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.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

9. STAFF COSTS - continued

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 £62,990 (2022 : £58,765). The salary rates are set and reviewed by the trustee board.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,971	88,050	102,021
Charitable activities			
Projects	1,661,368	95,597	1,756,965
Trust activities	15,650	-	15,650
Other trading activities	<u>129,491</u>	<u>-</u>	<u>129,491</u>
Total	<u>1,820,480</u>	<u>183,647</u>	<u>2,004,127</u>
EXPENDITURE ON			
Charitable activities			
Projects	1,839,979	163,533	2,003,512
Trust activities	79,370	-	79,370
Other trading activities	<u>81,154</u>	<u>-</u>	<u>81,154</u>
Total	<u>2,000,503</u>	<u>163,533</u>	<u>2,164,036</u>
NET INCOME/(EXPENDITURE)	(180,023)	20,114	(159,909)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	355,000	-	355,000
Actuarial gains on defined benefit schemes	<u>182,000</u>	<u>-</u>	<u>182,000</u>
Net movement in funds	356,977	20,114	377,091
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,883,970</u>	<u>11,712</u>	<u>1,895,682</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,240,947</u>	<u>31,826</u>	<u>2,272,773</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

11. TANGIBLE FIXED ASSETS

CHARITY AND GROUP:

	Freehold property £	Plant and machinery £	Furniture and equipment £	Computer equipment £	Totals £
COST OR VALUATION					
At 1st April 2022 and 31st March 2023	<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 2022	-	836	81,643	14,739	97,218
Charge for year	<u>32,800</u>	<u>-</u>	<u>1,063</u>	<u>-</u>	<u>33,863</u>
At 31st March 2023	<u>32,800</u>	<u>836</u>	<u>82,706</u>	<u>14,739</u>	<u>131,081</u>
NET BOOK VALUE					
At 31st March 2023	<u>2,017,200</u>	<u>-</u>	<u>4,252</u>	<u>-</u>	<u>2,021,452</u>
At 31st March 2022	<u>2,050,000</u>	<u>-</u>	<u>4,252</u>	<u>-</u>	<u>2,054,252</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 2023. The trustees have reviewed the valuation and confirmed there have been no changes that require an updated valuation to be obtained.

The carrying amount of the property as at 31 March 2023 would have been £714,079 under the historical cost model. The land element of the freehold property valuation, that is not depreciated is £410,000.

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 2023

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings			
	GROUP	GROUP	CHARITY	CHARITY
	31/3/23	31/3/22	31/3/23	31/3/22
	£	£	£	£
MARKET VALUE				
At 1st April 2022 and 31st March 2023	-	-	1	1
NET BOOK VALUE				
As at 31st March 2022	-	-	1	1
As at 31st March 2022	-	-	1	1

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		
		31/3/23	31/3/22
		£	£
<u>Summary of trading results</u>			
Turnover		132,168	94,935
Cost of sales		(44,547)	(31,373)
Administrative expenses		(65,523)	(53,581)
Taxation		-	-
Other operating income		-	-
		22,098	9,981
Distribution to parent charity		-	-
		<u>22,098</u>	<u>9,981</u>
<u>Summary of assets and liabilities</u>			
Assets		111,742	64,404
Liabilities		(66,314)	(41,074)
		<u>45,428</u>	<u>23,330</u>

A distribution of £Nil (2022: £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 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP	GROUP	CHARITY	CHARITY
	31/3/23	31/3/22	31/3/23	31/3/22
	£	£	£	£
Trade debtors	183,242	54,786	171,267	53,637
Amounts owed by group undertakings	-	-	-	994
Taxation	-	1,466	-	-
Accrued income	139,439	159,269	139,439	159,269
Prepayments	41,091	19,596	39,331	19,087
	<u>363,772</u>	<u>235,117</u>	<u>350,037</u>	<u>232,987</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP	GROUP	CHARITY	CHARITY
	31/3/23	31/3/22	31/3/23	31/3/22
	£	£	£	£
Trade creditors	56,824	23,610	56,228	23,185
Amounts owed to group undertakings	-	-	54,915	-
Social security and other taxes	29,518	30,956	29,518	30,956
Pension control account	7,395	9,149	7,395	9,149
Credit card	2,125	-	2,125	-
VAT	95,365	24	92,122	2,404
Accrued expenses and deferred income	253,337	190,560	207,174	155,086
	<u>444,564</u>	<u>254,299</u>	<u>449,477</u>	<u>220,780</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	GROUP	GROUP	CHARITY	CHARITY
	31/3/23	31/3/22	31/3/23	31/3/22
	£	£	£	£
Accrued expenses and deferred income	16,313	8,513	-	-
	<u>16,313</u>	<u>8,513</u>	<u>-</u>	<u>-</u>

16. LEASING AGREEMENTS

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

	31/3/23	31/3/22
	£	£
Within one year	10,059	7,672
Between one and five years	<u>1,667</u>	<u>11,725</u>
	<u>11,726</u>	<u>19,397</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Fixed assets	2,021,452	-	2,021,452	2,054,252
Current assets	648,355	96,674	745,029	658,953
Current liabilities	(444,564)	-	(444,564)	(254,299)
Long term liabilities	(16,313)	-	(16,313)	(8,513)
Pension liability	-	-	-	-
	<u>2,208,930</u>	<u>96,674</u>	<u>2,305,604</u>	<u>2,272,773</u>

18. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted - General	731,230	(45,237)	218,212	904,205
Unrestricted - Projects	68,949	81,151	1,301	151,401
Designated funds	254,644	(36,242)	(218,402)	-
Revaluation reserve - Property	<u>1,186,124</u>	<u>(32,800)</u>	-	<u>1,153,324</u>
	2,240,947	(33,128)	1,111	2,208,930
Restricted funds				
Charlie Waller - Parent Carer Peer Support Training	-	190	-	190
Children in Need - Create	4,750	(173)	-	4,577
Creative Minds - Kirklees Year of Music	-	5,436	-	5,436
Huddersfield Rural	15,306	6,361	-	21,667
I Will - Community Fund	-	9,588	-	9,588
National Lottery Community Fund - Kirklees Youth Mentoring (ID : 20107360)	4,577	12,880	-	17,457
Recruit to Train	5,039	32,727	-	37,766
Winter Pressures	-	1,111	(1,111)	-
Xmas Appeal	110	(142)	-	(32)
Youth Voice	<u>2,044</u>	<u>(2,019)</u>	-	<u>25</u>
	<u>31,826</u>	<u>65,959</u>	<u>(1,111)</u>	<u>96,674</u>
TOTAL FUNDS	<u>2,272,773</u>	<u>32,831</u>	-	<u>2,305,604</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

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	179,681	(406,918)	182,000	(45,237)
Unrestricted - Projects	1,669,216	(1,588,065)	-	81,151
Designated funds	-	(36,242)	-	(36,242)
Revaluation reserve - Property	-	(32,800)	-	(32,800)
	<u>1,848,898</u>	<u>(2,064,026)</u>	<u>182,000</u>	<u>(33,128)</u>
Restricted funds				
Charlie Waller - Parent Carer Peer Support				
Training	3,495	(3,305)	-	190
Children in Need - Create	9,728	(9,901)	-	(173)
Creative Minds - Kirklees Year of Music	5,436	-	-	5,436
Huddersfield Rural	75,411	(69,050)	-	6,361
I Will - Community Fund	9,637	(49)	-	9,588
National Lottery Community Fund -				
Kirklees Youth Mentoring (ID : 20107360)	124,278	(111,398)	-	12,880
Recruit to Train	112,150	(79,423)	-	32,727
Warm Space Fund	10,000	(10,000)	-	-
West Yorkshire MH Film Project				
	968	(968)	-	-
Winter Pressures	100,001	(98,890)	-	1,111
Xmas Appeal	1,904	(2,046)	-	(142)
Youth Voice	49	(2,068)	-	(2,019)
	<u>453,057</u>	<u>(387,098)</u>	<u>-</u>	<u>65,959</u>
TOTAL FUNDS	<u>2,301,955</u>	<u>(2,451,124)</u>	<u>182,000</u>	<u>32,831</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for 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	731,231
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
	1,883,970	356,977	-	2,240,947
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
	11,712	20,114	-	31,826
TOTAL FUNDS	<u>1,895,682</u>	<u>377,091</u>	<u>-</u>	<u>2,272,773</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

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	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
	1,820,480	(2,000,503)	537,000	356,977
Restricted funds				
Children in Need - Create	10,000	(12,151)	-	(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)
	183,646	(163,533)	-	20,114
TOTAL FUNDS	2,004,127	(2,164,036)	537,000	377,091

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted - General	594,015	84,006	226,184	904,205
Unrestricted - Projects	96,367	61,705	(6,671)	151,401
Designated funds	362,464	(144,062)	(218,402)	-
Revaluation reserve - Property	<u>831,124</u>	<u>322,200</u>	<u>-</u>	<u>1,153,324</u>
	1,883,970	323,849	1,111	2,208,930
Restricted funds				
Charlie Waller - Parent Carer Peer Support Training	-	190	-	190
Children in Need - Create	6,900	(2,324)	-	4,576
Children in Need - RISE	4,812	(2,576)	(2,236)	-
Creative Minds - Kirklees Year of Music	-	5,436	-	5,436
Huddersfield Rural	-	21,667	-	21,667
I Will - Community Fund	-	9,588	-	9,588
National Lottery Community Fund - Kirklees Youth Mentoring (ID : 20107360)	-	17,457	-	17,457
Recruit to Train	-	37,766	-	37,766
Winter Pressures	-	1,111	(1,111)	-
Xmas Appeal	-	(32)	-	(32)
Youth Voice	<u>-</u>	<u>(2,211)</u>	<u>2,236</u>	<u>25</u>
	11,712	86,072	(1,111)	96,674
TOTAL FUNDS	<u>1,895,682</u>	<u>409,922</u>	<u>-</u>	<u>2,305,604</u>

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. 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	338,012	(618,006)	364,000	84,006
Unrestricted - Projects	3,328,865	(3,267,160)	-	61,705
Designated funds	2,501	(146,563)	-	(144,062)
Revaluation reserve - Property	-	(32,800)	355,000	322,200
	3,669,378	(4,064,529)	719,000	323,849
Restricted funds				
Charlie Waller - Parent Carer Peer Support Training	3,495	(3,305)	-	190
Children in Need - Create	19,728	(22,052)	-	(2,324)
Children in Need - RISE	14,799	(17,375)	-	(2,576)
Creative Minds - Kirklees Year of Music	5,436	-	-	5,436
Huddersfield Rural	149,552	(127,885)	-	21,667
I Will - Community Fund	9,637	(49)	-	9,588
National Lottery Community Fund - Kirklees Youth Mentoring (ID : 20107360)	186,106	(168,649)	-	17,457
Recruit to Train	133,605	(95,839)	-	37,766
Warm Space Fund	10,000	(10,000)	-	-
West Yorkshire MH Film Project				
	968	(968)	-	-
Winter Pressures	100,001	(98,890)	-	1,111
Xmas Appeal	3,327	(3,359)	-	(32)
Youth Voice	49	(2,260)	-	(2,211)
	636,704	(550,631)	-	86,073
TOTAL FUNDS	4,306,082	(4,615,160)	719,000	409,922

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.

Designated Funds

The trustees have released all designated funds as at 31 March 2023.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

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.

19. EMPLOYEE BENEFIT OBLIGATIONS

The West Yorkshire Pension Fund Scheme was funded and contracted out of the state scheme. The last tri-annual valuation of the schemes took place at 31 March 2022 and was undertaken by professionally qualified actuaries, AON Hewitt, using the projected unit method. The Charity has not undertaken a FRS102 valuation of the scheme as at 31 March 2023 as during the financial year the final employee left the scheme.

At 23 February 2023, the 'exit date', the charity has been provided with an exit valuation of the scheme, which shows no liability due and therefore the liability brought forward from 31 March 2022 of £182,000 has been reduced to £Nil.

The exit valuation has identified a provisional exit credit on the scheme of £265,000. The notional value of the assets of the charity's share of the scheme at the exit date were £1,212,000; the present value of liabilities was £947,000.

No pension credit has been shown within these financial statements on the basis of uncertainty entitlement and quantification of the value of the receipt.

Contributions

The employer contributions made to the scheme during the year were £925 (2022 : £3,017). £Nil was unpaid at the year end.

The scheme has now closed and employers' regular contributions to the Fund for the accounting period ending 31 March 2024 are estimated to be £Nil.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2022. Liabilities were 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 2023</u>	<u>31 March 2022</u>
	(%)	(%)
Discount rate	-	2.70
CPI Inflation	-	3.00
Pension increases	-	3.00
Pension accounts revaluation rate	-	3.00
Salary increases	-	4.25

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.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

The charity employed 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 2023.

Reconciliation of funded status to Balance Sheet

	<u>Value as at</u> <u>31 March 2023</u>	<u>Value as at</u> <u>31 March 2022</u>
	<u>£000's</u>	<u>£000's</u>
Fair value of assets	1,212	1,215
Present value of funded defined benefit obligation	(947)	(1,397)
Pension asset / (liability)	265	(182)
Unrecognised asset	(265)	-
Net pension asset/(liability)	-	(182)

Analysis of profit and loss charge

	<u>Period ended</u> <u>31 March 2023</u>	<u>Period ended</u> <u>31 March 2022</u>
	<u>£</u>	<u>£</u>
Operating cost:		
Current service cost	925	3,017
Pension expenses recognised in profit and loss	925	3,017

Changes to the present value of the defined benefit obligation

	<u>Period ending</u> <u>31 March 2023</u>
	<u>£000's</u>
Opening defined benefit obligation	(1,397)
Settlements - On exit valuation	450
Closing present value of liabilities	(947)

Changes to the fair value of assets

	<u>Period ending</u> <u>31 March 2023</u>
	<u>£000's</u>
Opening fair value of assets	1,215
Settlements - On exit valuation	(3)
Closing fair value of assets	1,212

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

20. CONTINGENT LIABILITIES - continued

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

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 2023 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 2023, totalling £946,784 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.

NORTHORPE HALL CHILD & FAMILY TRUST
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

20. CONTINGENT LIABILITIES - continued

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 2023 the value of this overclaim has been calculated at £88,007, which is included as a creditor on the balance sheet. No additional accrual has been made for interest and penalties that may be levied by HMRC in relation to this issue.

21. 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 (2022 : £295) were supplied by close family members of trustees and senior management. Balances of £Nil (2022 : £Nil) were outstanding at 31 March 2023.

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 2023.

22. 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.

23. ULTIMATE CONTROLLING PARTY

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