

Charity registration number 1196738

YORKSHIRE CHILDREN'S CHARITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

YORKSHIRE CHILDREN'S CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P P Rose	(Appointed 19 January 2023)
	Mr T Hurley	(Appointed 27 October 2023)
	Ms Vanessa Lee	(Appointed 10 May 2023)
Charity number	1196738	
Principal address	First Floor 116-118 Harrogate Road Chapel Allerton Leeds LS7 4NY	
Auditor	Haigh & Co Grange Cottage Womersley Doncaster DN6 9BW	
Bankers	Lloyds Bank 9 Wellgate Rotherham S60 2LU	
Solicitors	Addleshaw Goddard LLP 3 Sovereign Square Sovereign Street Leeds LS1 4ER	

YORKSHIRE CHILDREN'S CHARITY

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Yorkshire
Children's
Charity

We make things better



Annual Report 2023

Annual Report 2023



As Yorkshire Children's Charity heads towards our third year, our ambitions continue to grow alongside the increasingly vital need for our work. The percentage of children living in poverty continues to be at its highest level in over 20 years. One in three children live in poverty in Yorkshire, with the highest prevalence of childhood disability found amongst the poorest regions.

This year, we have worked relentlessly to build upon the success of our early years, to reach all four regions of Yorkshire and to raise an unprecedented amount of money for such a young charity. The strength of our team lies not only in our experience and expertise, but also in our commitment to our core values:

- We passionately believe that our beneficiaries should always be our top priority. Every decision must be in the best interest of those we are here to support. We will never lose sight of the struggles they face and the responsibility we have to create meaningful change in their lives.
- We care that we meet the expectations of our sponsors and supporters, and spend the money we raise responsibly, meaningfully and efficiently.
- We maintain honesty and transparency with our donors about how and where their contributions are spent. Our fundraising model continues to provide sufficient unrestricted funds from our trading income, allowing us to assure our supporters that 100% of every donation goes directly to benefiting the children we support.
- We are committed to ensuring that our support is easily accessible to our beneficiaries and their families, to our supporters and to our schools and communities.
- We have worked hard to establish processes that allow us to measure our impact and clearly demonstrate the difference we make. This commitment is why we created our Impact Reports, enabling us to review and reflect on our services and programme delivery.
- We feel strongly that being young is all about having fun. The impact of our work should always be happier children and young people, and this drives everything we do as a charity.

As we reflect on our achievements, we remain deeply aware of the persistent challenges faced by disadvantaged families, which continue to be exacerbated by the cost-of-living crisis; it is clear from the applications we are receiving that the need in Yorkshire has never been greater. **Our mission for 2023 was to broaden our support for families across every corner of Yorkshire and continue to enhance and expand our programme delivery.**

"What a privilege it's been to work with more and more of Yorkshire's strong, resilient and inspiring children this year. Having such a clear and tangible mission means the impact we made is measurable, quantifiable, and genuinely meaningful for our beneficiaries. Most importantly, it is wholeheartedly needs-led. Whether it's our short-term objective of taking the pressure off here and now through grant-giving, or longer term breaking the cycle of intergenerational poverty through experiences, skills and education - we've made things better for children in Yorkshire this year."

- Programmes Team

"It's been another incredible year delivering industry-leading fundraising events which really break the mould in our sector and continue to diversify our fundraising as a start-up charity. I'm so proud of everything the team has achieved this year, and more than anything, continuously humbled by our loyal supporter base."

- Annabel Robinson, Head of Events

"We are a charity that asks our families what they need and how we can help, as opposed to telling them what it is that we can deliver. This year we have truly been able to deliver upon this premise, diversifying our support to address the unique needs of children. From school dentists and winter essentials to days out, educational supplies, specialist equipment and wheelchairs - these are just a handful of the ways we have been able to make a tangible difference to some of the most vulnerable children in our region this year."

- Charlotte Farrington, CEO & Founder

On behalf of, The team - Yorkshire Children's Charity

The Headlines



YORKSHIRE CHILDREN'S CHARITY, OUR SECOND YEAR - 2023

£1,177,255
4,492 Children Helped
96 Schools Supported
53 Applications Funded
9,184 Items Delivered Through Winter Campaign
£3m Great Yorkshire Build Project Launched
7 Fundraising Events
3 Months Unrestricted Reserves Accounted For
7 Members of Staff

Report of the Trustees - Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The Trustees can confirm we have had regard to the Charity Commission's guidance on public benefit.

Our Purpose

Yorkshire Children's Charity is a dynamic and disruptive emerging charity. With an exceptionally experienced team, coupled with unparalleled drive, energy and enthusiasm, we deliver truly innovative, outcome-focused initiatives that break the mould in our sector. Through our programmes, we aim to make sure no child or young person in Yorkshire is left behind due to ill health, disability or financial circumstance, and we will not stop until we succeed.

The purposes (also known as 'objects') of the Charity are for public benefit:

- The relief of financial hardship amongst children and young people.
- The advancement of education amongst children and young people.
- The relief of sickness and the promotion of health amongst children and young people who are physically or otherwise disadvantaged; and who reside permanently or temporarily in Yorkshire or the North of England or, in the Trustees' opinion, have strong connections with these areas.

Our work is essential. The level of child poverty in Yorkshire and Humber is shameful, with over one third of our children now living in poverty. As a region we are failing the very people who rely on us to protect them. Over the past eight years, child poverty in Yorkshire and the Humber has risen by 6%, the second biggest hike in the country (End Child Poverty Coalition, 2022). Our child poverty rate now stands at the highest it has been since 2000/2001 (All Party Parliamentary Group, 2023). Crucially, our children with Special Educational Needs and Disabilities (SEND) are significantly more likely to grow up in poverty than their non-disabled peers. Of the pupils eligible for free school meals in England, almost a third are identified as having SEND (The Centre for Education & Youth, 2016).

This situation is indefensible. We passionately believe that intervention is the only way to break the cycle of intergenerational poverty in our region, so not only our children, but their children, have the chance at a fair and fulfilling life. This is exactly why Yorkshire Children's Charity exists.

Strategies for Achieving Aims and Objectives



Yorkshire Children's Charity have developed a two-pronged strategy for achieving our objects, defined by:

- **Short term aims and objectives** - through our grant giving programmes, we immediately improve the lives of children and families suffering from the hardship of poverty and disability.
- **Long term aims and objectives** - through our project work, we aim to break the intergenerational cycle of poverty. Our initiatives focus on education, employability and skills building, breaking down barriers to opportunity and self-belief.

The way we have designed our operational model and approach allows us to deliver against these objectives.

“When you’re in areas that aren’t shouting from the rooftop about the deprivation, you need someone that will love those children like you do - and Charlotte and her team will never give up”

- Fiona, Headteacher

We Think Differently

Most charities are founded very admirably due to personal loss, trauma or individual experiences. Rather unusually, Yorkshire Children's Charity was founded on a realisation that there is a critical need and opportunity to do things differently in the third sector. To:

- **Be commercially minded** - our team have a largely corporate, commercially focused background. Meaning we understand the way businesses think and what it takes to get a business to buy into our vision, leveraging their social impact for the benefit of our beneficiaries.
- **Be proactively transparent** - it is important to us that our supporters know exactly where their money is being spent. Our fundraising model allows us to make a commitment to our supporters that 100% of all pledges donations made at fundraising events, from corporate partnerships and Trusts & Foundations, go directly towards supporting our children and young people.
- **Be relationships-focused** - we have built an extensive, unrivalled network across Yorkshire's business leaders, notably within the Yorkshire Property Sector, and we never take those relationships for granted.
- **Be innovative** - from our bespoke, online grant application process to new, never-been-done programmes, we pride ourselves on thinking outside of the box and we are never afraid to try something new.
- **Be operationally sleek** - we are a small, dynamic and solutions focused team who take a hands-on approach to fundraising. Our governance model purposefully removes red tape and subjectivity, enabling progress to be made quickly, effectively and compliantly, with a clear focus on the outcome for our children and young people.
- **Be bold** - we are a hugely ambitious team with big plans. Our mission is too important to be anything other. There is a fight ahead of us, but we owe it to our children and young people to be courageous.

We Work Differently

Yorkshire Children's Charity is the only charity in our region delivering such a comprehensive programme of interventions working across both child poverty and disability, and across the breadth of Yorkshire. We pride ourselves on our reach, from our rural towns and villages right through to our inner cities. This overarching and intersectional view of disadvantage and deprivation is crucial in such a culturally, socially, and geographically diverse region like Yorkshire.

Main Activities Undertaken in Relation to our Purpose for the Public Benefit

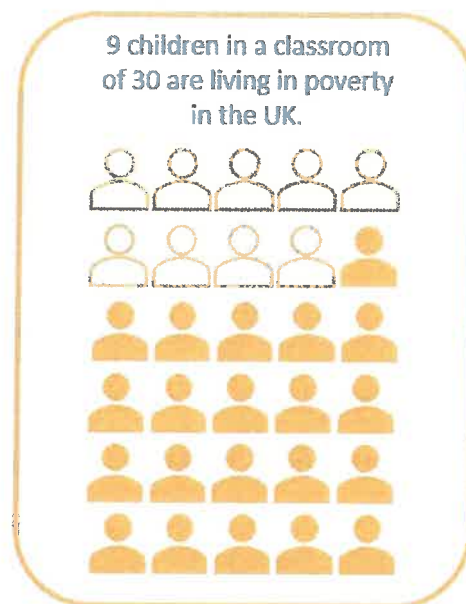


Short Term: Making Things Better via Grant-Giving

Yorkshire Children's Charity run a range of critical grant giving programmes and campaigns as a quick and effective solution to the immediate challenges faced by disabled and disadvantaged children, young people and their families across our region. Our grants address the immediate hardships associated with poverty and/or disability e.g., inability to buy essentials such as school shoes, winter coats and uniform, or restrictions to independence owing to a lack of appropriate specialist equipment or wheelchairs.

As such, the differences we seek to make through our short-term grant activities are to improve the immediate development, comfort, independence and happiness of children and their families.

We are a charity firmly focused on outcomes and whether the child's needs have been met quickly, effectively and responsively. It does not matter whether it is procuring a piece of equipment we commonly fund, or something completely new, we will do it if we are confident that it meets the key success criteria. Our grants and programmes are all managed by 1FTE Programmes Manager role, with support from the wider team and volunteers when required.



Grants for Individuals

The right equipment, from specialist baths, hoists, toilet seats to car seats and sensory equipment, are vital to empowering a child with additional needs to feel more comfortable and confident. They are also essential for their family/carers to provide safe and effective care - improving quality of life for all. Sensory equipment for children and young people with learning difficulties and anxiety disorders is an essential aspect of their development.

Grants for Wheelchairs

We part or fully fund wheelchairs that would otherwise be unavailable through the local authority or family-funded routes. From manual to powered chairs, beach, sports to all-terrain, a wheelchair is a lifechanging piece of equipment. It allows a child or young person the independence and opportunity to live their life to the fullest, engage with people and the world around them and therefore see significant physical and mental benefits. This includes the relief of common problems such as pressure sores, breathing difficulties and the progression of disabilities.

Helping Hand for Families Grants

Even when our families are trying their very best, sometimes their best is just not enough. The cost-of-living crisis continues to put unimaginable pressure on families trying to cover both the niceties and necessities that come with having children. This is having severe implications on the health, happiness and wellbeing of children. Children and adults living in households in the lowest 20% income bracket in Great Britain are two to three times more likely to develop mental health problems than those in the highest (Marmot Review 2010). Evidence from the Mental Health of Children and Young People in England 2022 survey found 1 in 5 (19.9%) 7- to-16-year-olds lived in households that experienced a reduction in household income in the previous year. This was more than 1 in 4 (28.6%) among children with a probable mental disorder.

As a charity, we purposefully set our funding model up to enable us to be agile and responsive to the changing and unpredictable societal pressures which disproportionately impact our families. Our Helping Hand for Families grants, offering funding up to £200 per child within 24hrs of receiving an application, is one way we do this. These grants exist quite simply to relieve pressure on families when they need it most, from funding the basics such as winter coats and new school shoes to little moments of joy such as days out, toys and play facilities. Sometimes the smallest things in life can make the biggest difference.

“When you feel like you’ve got nothing, to be given a little bit of something it goes such a long way as a family. If I’m honest, we didn’t think that we needed support, probably my stubbornness. But we all need support at them difficult times, we can all help other people, sometimes we just need to know why we’re helping and what difference it truly makes. Honestly, we can’t thank you guys enough” - Adam, Parent

Under the banner of Helping Hand for Families we also deliver:

Winter Support Campaign - a campaign to provide practical support to families at Christmas time with the greatest level of need. Teachers across our School Network nominate families to be the recipients of the campaign, who are assessed on a points scale against:

- How likely it is the family can provide food at Christmas.
- How likely it is the family can provide presents for the child and any siblings at Christmas.
- How likely it is the children's basic needs are being met (beds/clothes/shoes/health).

With the help of the school, eligible families complete an Amazon wish list for each child, up to the value of £100 for Christmas presents.

Easter Campaign - this campaign invites individuals and organisations across Yorkshire to donate Easter Eggs, which are distributed across nurseries and primary schools in areas of disadvantage. An Easter Egg may not seem like much, but for those children who may never have one, it provides a real moment of joy.

Grants for Schools & Organisations

Funding is available for organisations including schools, nurseries, youth clubs, sports clubs, self-help groups and voluntary organisations who play a critical role in helping to shape values, set expectations, and act as a vital support network for young people and their families. Grants of up to £10,000 are gifted, ranging from help with equipment and resources through to the delivery of specific projects. Or in other words, this is our support for the supporters!

Long Term - Breaking the Cycle of Intergenerational Poverty through Intervention

Our short-term objectives and activities are underpinned by a longer-term objective - breaking the cycle of childhood poverty in Yorkshire. Poverty is linked to a number of poorer outcomes (Royal College of Paediatrics and Child Health 2021):

- Poor physical health, including chronic conditions and obesity.
- Mental health problems.
- Experiences of stigma and bullying.
- Academic underachievement.
- Employment barriers.
- Social deprivation/exclusion.

As such, the issues our programmes seek to tackle are:

- Barriers to opportunity.
- Barriers to skills.
- Barriers to self-belief.

These barriers hold disadvantaged, deprived and disabled children and young people back from being who they want to be and getting to where they want to go. The change/difference we seek to make through our intervention-based programmes is simple – to ensure all of Yorkshire's children and young people are given a fair chance. That is, the chance to live a happy, fulfilling life full of opportunities, where they do not fall through the gaps owing to their health, disability, social or financial circumstance.

To drive delivery of this objective, we run a range of innovative and dynamic intervention-based programmes focused on education, employability and skills building. These are currently being managed, alongside grants, by 1FTE Programmes Manager, with support from the wider team and volunteers when required.

The Great Yorkshire Build



The Great Yorkshire Build is a unique initiative bringing together the private and third sector in a one-of-a-kind partnership to refresh and re-energise Special Educational Needs and Disabilities (SEND) facilities across Yorkshire. Right now, children in SEND schools are being systemically failed. Specialist schools are hugely oversubscribed and underfunded. As a result, their facilities and resources are overcrowded, outdated and entirely insufficient. According to the recent BBC SEND Help documentary (February 2023), 52% of SEND schools are oversubscribed in England, with 32,174 more pupils attending SEND schools now, than there were five years ago.

Yorkshire Children's Charity identify and assess the needs of local SEND schools who are brought to our attention across the region. We then leverage our ties to the Yorkshire Property Sector to launch a re-build project based on the school's unique needs. From design right through to build execution, the commercial and residential property sector donate their time, skills, materials and supply chains entirely pro-bono. This includes building contractors, mechanical and electrical engineering and demolition through to professional services such as architects, quantity surveyors and project managers. Yorkshire Children's Charity act as a broker between the contractors/ project team and the school, who enter into a legally enforceable contractual arrangement to undertake the works. The 2023 Great Yorkshire Build project at Maltby Hilltop SLD School in Rotherham, when completed, will equate to approximately a £3m build, with the charities input restricted to providing vital equipment for the newly built facilities, such as sensory equipment, rebound trampolines and play equipment.

Success criteria:

Quantitative - 100% of children should be able to have their full, legal Education Health and Care Plan (EHCP) met within the school

Qualitative - positive verbal feedback from:

- Teaching staff
- Parents
- Pupils

Qualitative - positive non-verbal feedback:

- Engagement and stimulation of pupils with facilities and equipment e.g., clapping to indicate recognition of cause and effect in the sensory room.

Scale and Resources:

The Great Yorkshire Build is a huge undertaking and typically equates to a £3m build when completed, delivered over a year, with all time, resources, materials and workforce donated pro-bono by generous suppliers. This includes Construction, Quantity Surveyors, Architects, Landscape Architecture, Mechanic and Electrical Services, Civil and Structural Engineers, Demolition, Project Managers, Branding and Visuals, working across the full design, build and asset management cycle. The only cost to Yorkshire Children's Charity in 2023 is the involvement of our Programmes Manager (1FTE working across all grants and programmes, with support from the wider team and volunteers when needed) and circa. £37k of equipment and classroom packs e.g., trampolines, sensory equipment.

Schools Out



Our Schools Out programme provides a series of events run for one simple purpose - to create a carefree day for children where, even if just for a moment, they have no worries. Research suggests positive experiences during key 'sensitive periods' of early childhood and adolescence help build healthy brains (Shonkoff et al, 2015). Indeed, most of us were fortunate enough to have key moments in childhood which we now hold as treasured memories. That is exactly what our Schools Out events are designed to create. They range from educational events through to Christmas parties and days out on the farm, enabling children to engage in the world around them, seeing and experiencing things they may not otherwise get a chance to. Some of our inner-city children attending Schools Out events had never even been on a bus or seen farm animals before, sometimes never leaving the confines of the estates they grow up in. **One little boy said it was "the best day of my life."**

Success criteria:

Qualitative - positive verbal feedback from:

- Teaching staff
- Parents
- Pupils
- Volunteers

Qualitative - positive non-verbal feedback - how engaged the children are on the day and with the various activities.

Scale and resources: Schools Out events are one day events which typically cater to 500 children per event and cost the charity an average of £8,000-£9,000 to deliver. They are organised by our Programmes Manager (1FTE working across all grants and programmes, with support from the wider team and volunteers when needed) and are supported on the day by the full Yorkshire Children's Charity Team and a group of up to 20 volunteers.

"As the children left, I asked if they had a nice day. They'd all loved it, and one girl said to me it was the best day of her life, which put a huge smile on my face!" - Jude, Volunteer

"It's a privilege to work with YCC. Helping at Christmas is a humbling experience but so very rewarding. The whole team at YCC work incredibly hard thus enabling them to make a real difference to children's lives, which I am lucky enough to have witnessed first-hand!" - Bridget, Volunteer

Yorkshire Children's Charity have developed an extensive network of schools across the region who, based on deprivation data including pupil premium percentage, are core beneficiaries of our work. Schools within this network are given the opportunity to benefit from our varied campaigns, including the Winter and Easter campaigns, Schools Out event and various initiatives that take place throughout the year.

Success criteria:

We measure success of our school network by:

- % of eligible schools in regional area engaged (North, East, South, West).
- Whether the schools engaged have had their needs met by the charity - these are commonly bespoke and distinctly school specific.

Scale and Resources: The School Network programme is managed and overseen by our Programmes Manager (1FTE working across all grants and programmes, with support from the wider team and volunteers when needed).

Yorkshires. Young Entrepreneur Challenge



Teams of year 10 students from some of the most disadvantaged schools across Yorkshire are given a £250 business grant to invest in a money-making concept. This challenge sees the students take on roles from Managing Director to Finance Director, to handle the design, creation, marketing and sales of their innovative product. The initiative provides the students with the confidence and inspiration to want to become entrepreneurs, business owners or leaders of the future, whilst teaching them the business acumen and interpersonal skills crucial for their future employability. Each team is sponsored and supported by a Yorkshire business mentor who provides guidance and direction throughout the challenge, and who becomes a long-term contact for support with future work experience and apprenticeship opportunities. All funds raised by the students throughout the challenge go towards buying vital equipment for children with disabilities. This provides young people, who have themselves been on the receiving end of the charity, with the opportunity to experience what it feels like to make a tangible difference to someone else's life.

Success criteria:

Quantitative:

- Number of students who take part.
- Number of mentors from supporting companies who take part.
- Number of students who go on to complete work experience placements with mentor company.
- Number of mentors/companies who want to get involved with the initiative in the next year.

Qualitative:

- Positive feedback from teachers, students and mentors.

Scale and Resources: the scheme requires the input of a business mentor for 1 session a week across 8 weeks, in addition to the launch and judging day. Supervision from school teaching staff is required throughout the sessions. The programme is run by our Programmes Manager (1FTE working across all grants and programmes, with support from the wider team and volunteers when needed) and costs to the charity are a maximum of £500 per programme for food and equipment, as business mentors donate the £250 seed money required for each team's start-up.

Grant-Making

Grant making forms a material part of Yorkshire Children's Charity activities. We provide grants under our short term aims and objectives. As detailed above, our grants are designed to relieve the immediate challenges faced by those suffering from financial hardship, disadvantage and disability. In summary, these include:

- **Grants for Individuals** - to fund specialist equipment such as hoists, sensory equipment and specialist car seats, which support improved confidence, independence and engagement in the wider world.
- **Grants for Wheelchairs** - to fund the provision of wheelchairs including manual, powered, sports and all terrain, to improve independence for our children and young people and to reduce common problems such as pressure sores, breathing difficulties and the advancement of disabilities.
- **Helping Hand for Families** - to fund both the niceties and the necessities that come with having children, from essentials like school shoes, uniform, bedding and duvets to Christmas/birthday presents and memorable days out.
- **Grants for Schools and Organisations** - to fund equipment for schools including sports equipment, sensory gardens/rooms, and for community projects including equipment for youth clubs to support organisations which play a part in the development and empowerment of children and young people.

Our Grant Making Policy sets out clear eligibility criteria:

Grants for Individuals/Grants for Wheelchairs (subject but not limited to a defined equipment cap based on market analysis):

- Aged 19 or under.
- Resides in Yorkshire region or the North of England (or has significant connection with these areas).
- Has a disability or long-term health condition.
- Part of a household with an annual income of less than £100k.
- Has not received funding from Yorkshire Children's Charity in the last 18 months.
- Application is supported by a letter of recommendation from a doctor, healthcare worker or occupational therapist.

Helping Hand for Families (up to a maximum of £200 per child):

- Aged 19 or under.
- Resides in Yorkshire region or the North of England (or has significant connection with these areas).
- Forms part of a household in receipt of Universal Credit or Child Tax Credits.

Grants for Schools and Organisations (up to a maximum of £10,000):

- The school/organisation exists to benefit children and young people aged 19 or under.
- Resides in Yorkshire region or the North of England (or has significant connection with these areas).
- Has an income of less than £100,000 (only applicable to registered charities).
- Does not employ a professional fundraiser.
- Has not received funding from the charity in the last 18 months.

Yorkshire Children's Charity are proud to have developed a bespoke points-based online application process which allows for a fair and objective analysis of circumstance. Applications for children and young people who have a life limiting condition will take priority. We seek external specialist advice from healthcare professionals, teachers and occupational therapists for all applications.

Should requests for equipment and wheelchairs exceed our defined cap (reviewed annually against market cost), we liaise with the family to find a suitable alternative, approve the original request, part fund to the value of the cap or decline the application.

Individual and organisational grants are funded in order of receipt and urgency.

Volunteers

Our volunteers are integral to the delivery of our work and are involved in all aspects of the organisation - we would not be able to do what we do without them. We encourage our volunteers to GO MAD (Go Out and Make A Difference!).

Volunteers significantly enhance the capacity of our services, the running of the charity and the delivery of fundraising events. We take our responsibilities to our volunteers very seriously, ensuring appropriate induction, training, risk assessment and risk management. Volunteers also have access to a dedicated Volunteer Handbook.

Achievements and Performance



Summary

Yorkshire Children's Charity has had an outstanding second year, raising £1,177,255- – generated through a combination of corporate sponsorship, individual donors, Gift in Kind, fundraising events and Trusts & Foundations. This allowed us to:

- Support 4,492 children and their families.
- Support 96 schools.
- Launch our second Great Yorkshire Build at Maltby Hilltop SND School in Rotherham.
- Fund 53 grant applications.
- Deliver 9,184 items through our Winter Campaign.
- Make 7,351 Easter Egg deliveries.
- Run 6 Schools Out events for approximately 3,000 children.

From a fundraising perspective:

- Delivered 7 fundraising events, planned, run and delivered by Yorkshire Children's Charity.
- A number of external supporters chose to raise funds for Yorkshire Children's Charity at their events/initiatives.
- Secured pro-bono support for the £3m Great Yorkshire Build.
- From an operational perspective:
- Recruited a Trusts & Foundations Manager and a Marketing Manager (both FTE) to achieve Year Two objectives.
- Established robust compliance procedures across all aspects of Health and Safety and governance.
- Accrued 3 months reserves.

Our first year focussed on establishing the foundations of a strong, reliable, resilient and sustainable charity. Year two focussed on the marketing of the charity, diversifying our income streams through Trusts & Foundations, and investing in the team.

There is no doubt year two was challenging. As good reporting provides a balanced view of success and failures, it is important to note that whilst productivity was evidently incredibly high, this had a significant impact on our small team's morale and welfare. These challenges have been addressed in our third year of operating by implementing more robust processes and expanding the team to allow more sustainable operations.

Performance Against Activities Fundraising



Yorkshire Children's Charity does not receive statutory or government funding of any kind and is therefore entirely reliant on voluntary funding from our kind, generous and varied supporters.

Fundraising in our second year has been primarily events-led; however, we have put a key focus on diversifying our fundraising streams. We have done this through applying to Trusts & Foundations and securing corporate partnerships. The events team are very experienced and well connected in the region which has resulted in an exceptionally strong event portfolio:

The Yorkshires. Business Awards - an opportunity to celebrate and recognise Yorkshire businesses, from the start-ups and entrepreneurs through to industry giants and leaders.

- Ticket sales & sponsorship: £54,030
- Donations at event: £121,731

Yorkshire Clay Shoot - bringing together shooting enthusiasts from across the region to test their skills against friends and colleagues whilst raising money for our beneficiaries.

- Ticket sales & sponsorship: £66,338
- Donations at event: £16,685

The Yorkshires. Commercial Real Estate Awards - celebrating all things excellent in the Yorkshire commercial property sector, including the opportunity for suppliers across the region to network with 1000 peers.

- Ticket sales & sponsorship: £213,020
- Donations at event: £70,305

Yorkshire Ladies Lunch - bringing the philanthropic women of Yorkshire together for a day of fun, fizz and fundraising in aid of our children and young people.

- Ticket sales & sponsorship: £5,885
- Donations at event: £11,413

Yorkshire Ride 'Owt - Guests will enjoy tea and coffee within the beautiful grounds of Grantley Hall before setting off on a ride 'owt across Yorkshire, with a lunch stop en route. Return to Grantley Hall, marvel at a spectacular motorbike display and tuck into a gourmet BBQ to conclude the day.

- Ticket sales & sponsorship: £8,820
- Donations at event: £6,967

Yorkshire Polo - a delightful day at the stunning Allerton Park. After a delicious lunch in the marquee, get ready for two exhilarating polo matches that will keep your heart racing and provide thrilling entertainment.

- Ticket sales & sponsorship: £39,652
- Donations at event: £20,928

The Yorkshires. Residential Real Estate Awards - celebrating all things excellent in the Yorkshire residential real estate sector, including the opportunity to network with 700 peers.

- Ticket sales & sponsorship: £109,250
- Donations at event: £26,139

Performance Against Activities Grants



To secure the viability and sustainability of the charity and ensure demand could be appropriately met, we made a conscious decision to allow grant giving to grow organically in Year One, and we chose to continue this into Year Two. Ultimately, a more conservative approach to grant giving ensured we were able to continue funding all eligible requests. Whilst also expanding other areas of our charitable output.

Whilst grants continued to grow organically in our second year, we have still funded urgent, critical and life changing equipment and support for numerous children and young people across the region. For children with special educational needs and disabilities, wheelchairs, sensory and specialist equipment have had a proven impact on quality of life:

- Supported the development of children and young people.
- Enhanced the independence and confidence of children, young people and their families/carers.
- Increased the happiness and engagement of children and young people.
- Increased the comfort and ability to manage the impacts and challenges of various conditions.

"One completed form and 3 weeks later we were so happy to receive a new mattress for our son. One of the added difficulties in a circumstance like ours is that items needed for our little amazing people can sometimes be on the costlier side, so if help can be obtained like this it is a game changer for so many reasons." - Mum

"We can't thank you and the charity enough for providing funding for this specialist pushchair. We have many hospital appointments coming up for him and this will make things a lot easier getting to and from appointments and he will also be a lot more comfortable." - Mum

"I would like to say a big thank you to your charity for buying my son his bed. He is very happy with the item and my son will be sleeping in his new bed tonight now we have a mattress and is very excited. This has made a huge difference to our lives as I have been sharing my bed with him for a year and a half as we have been waiting for a disabled facilities grant for a bedroom." - Mum

Performance Against Activities The Great Yorkshire Build



The Great Yorkshire Build, Maltby Hilltop SND School, Rotherham

Yorkshire Children's Charity secured circa. £557k pro-bono support from across the Yorkshire property sector in 2023 to begin the Great Yorkshire Build at Maltby Hilltop SND School in Rotherham. When complete, and with additional support to be secured in 2024, this £3m project will deliver:

- A bespoke rebound therapy facility.
- A complete reconfiguration of the school.
- Three new classrooms.
- Provisions for key learning equipment.

This Great Yorkshire Build will change the lives of approximately 135 students currently at the school, and for generations to come. In year two, we also recruited a Great Yorkshire Build development board who are responsible for the due diligence and driving the initiative forward.

"It's a dream come true; we can finally be excited about the building - like we are about the whole school. Dreams sometimes don't come true because they're just what we hope and dream for but kids the exciting news is some of our dreams are about to come true.

It's shameful to say that some of the basics aren't there. Some of the classrooms don't have running water, some classrooms, adequate ventilation, adequate light. This is something big, this is something life changing because things like that they don't happen...they don't happen to us. But this is going to happen.

So, our kids get on with it because they know no better it sounds awful, but they don't, so they accept it. So, we're going to give them something that they deserve. This is our chance to give them something amazing.

These kids need it, these kids deserve it, and with your help, they're going to get it."

- Rob, Headteacher, Maltby Hilltop

Performance Against Activities Yorkshires. Young Entrepreneur Challenge



The Yorkshires. Young Entrepreneur Challenge was exceptionally well received by the young participants and professional mentors alike. Reported impacts included:

Development of new skills and discovery of existing skillsets and talents, including communication, creativity, teamwork and relationship building.

- Improved confidence, self-belief and self-esteem in the young participants.
- The opportunity to experience what it feels like to 'make money'.
- The opportunity to experience what it feels like to make a tangible difference to someone else's life.

The mentorship role was an invaluable opportunity for the young people to build a long-term professional relationship that would go on to benefit them in the future. Notably, one student secured a one-week work experience placement at Potter Space through her team mentor. She shadowed the Office Manager on-site, taking part in:

- Managing office supplies
- Administrative work on Excel
- Processing expenses for the Managing Director
- Attending meetings with the team

Alongside practising skills including organisation, attention to detail and prioritisation, the student crucially got to experience the softer skills required in an office environment including communication and relationship building with team members.

Benefits to Society as a Whole

Our existence and the impact of our programmes continues to have a positive benefit on wider society as a whole. Early intervention has a proven positive impact on the future health, wellbeing, education and employability outcomes of a child. By focusing 100% of our efforts on children and young people across Yorkshire, we will make a difference for generations to come, with these children growing up to be healthier, happier adults able to reach their full potential and aspirations. This approach, focused on giving children and young people the best start in life, will positively impact our:

- **Health services** - proactive health promotion and intervention which enhances child development and well-being reduces long term pressure on our already struggling NHS primary and secondary care services.
- **Educational outcomes** - giving children and young people the tools and materials they need to engage with their education and running programmes which help them build skills and get the most out of school opportunities will drive improved educational attainment.
- **Employment outcomes** - children and young people who are given the chance to break down barriers to opportunity, skills and self-confidence become well-rounded, confident and competent employment prospects who are driven to lead, innovate and develop.
- **Economic prosperity** - creating engaged and inspired young people for our job market means our communities, local businesses and economies become more productive and prosperous.
- **Communities** - happier and healthier children and young people, and families who feel supported will create and maintain resilient, safer, and better-connected communities for us all to live in, with lower crime rates.

Impacting Factors



A number of positive factors both within and outside the charity's control have affected the achievement of Yorkshire Children's Charity's objectives. Notably:

Support network - our work has only been possible thanks to the incredibly generous contribution of our benefactors, donors, sponsors and volunteers. We've been overwhelmed by the level of support received by our network of supporters. Special recognition goes to the Yorkshire Property Sector, who have been a friend to our cause from the very beginning and remain the key reason we are able to deliver to the scale and scope we do, especially with our Great Yorkshire Build.

Despite highlighting the critical importance of diversifying our income stream for the financial health of Yorkshire Children's Charity, progress on this objective was stilted due to the lack of a set of accounts until halfway through the year. This delayed our application to Trusts & Foundations. As a small charity, we know that securing Trusts & Foundations support was a significant step in moving our fundraising strategy forward and, crucially, ensuring stability in our funding to execute our long-term objectives.

While we faced delays, we are ending the year with strong relationships with both Trusts & Foundations and corporate partnerships. We feel confident that we can continue to diversify our income stream in Year Three; this will continue to be a priority as donors feel the increasing pressures of the ongoing cost-of-living crisis.

Regarding other negative factors impacting our ability to achieve objectives, Yorkshire Children's Charity has struggled with the sustainability of the workload placed on our small team. In our inaugural year we said yes to any - and all - opportunities which came our way, however we understand that this attitude must evolve to reflect the output we can realistically deliver internally. Although our team has grown to seven members, the charity's workload has also increased significantly, to the detriment of the team's work-life balance. As we enter our third year, we will ensure a robust framework of support is in place for both new and existing staff members.

Financial Review



The financial statements set out below cover the activities of Yorkshire Children's Charity.

The charity generated incoming resources of £1,177,255. Donations received totalled £592,146 which was primarily raised at Fundraising events which generated other income of £585,109.

During the period, expenditure on Charitable activities totalled £1,195,840 of which £132,416 relates to the direct charitable expenditure on the Great Yorkshire Build, £49,288 for equipment, £40,175 for the Helping Hand activity, £262,332 for the School Network and £91,358 for the Schools Out activity. The charity also incurred fundraising expenditure of £620,271 in the period.

Financial Position and Reserves Policy

Yorkshire Children's Charity retain unrestricted reserves to allow us to meet any ongoing commitments and bridge any unpredictable or unforeseen gaps between the spending and receiving of income. In 2022, the Chief Executive Officer and Trustees set a target for unrestricted reserves of 6 months of forecast operating and administrative costs by the end of 2022, equating to circa £85,000. This target was achieved. However, in year two, they took the decision to reduce this to 3 months of reserves as they didn't feel comfortable being sat on so much money, when there is such a need for help. Unrestricted reserves are monitored quarterly by the Trustees and if additional funds are required, the Yorkshire Children's Charity team will do further fundraising to meet this.

During the charity's second year of trading, the charity made a small deficit in the year of £18,585. This comprised of a larger deficit to the unrestricted funds of £139,012, and a surplus to the restricted funds of £120,427. However, as the charity ended year one in such a healthy position the charity held total funds of £527,084 of which £321,542 were unrestricted and £205,542 restricted. The £321,542 of unrestricted funds more than cover the 3 months of operating and administrative costs to be kept as reserves as stated above.

Principal Risks and Uncertainties

A description of the principal risks and uncertainties facing the charity, as identified by the charity trustees, together with a summary of plans and strategies for managing those risks are detailed in the table below.

Risk Description	Mitigation
RISK 1: Income and Financial Stability	
The charity does not maintain adequate restricted and unrestricted income to cover operational costs, fund grants and maintain cashflow.	We maintain effective financial controls and reporting and regularly stress test cashflow against events not going ahead. Ticket sales and sponsorship from our fundraising events are designed to raise sufficient income (not including donations) to cover event delivery costs and the charity's operational costs for one year.
Lockdowns and cancelled events	Terms and Conditions all cover event cancellation
Reliance on our Chief Operating Officer as the 'face' of the charity	Build a strong marketing campaign for the charity to increase brand awareness.
Acceptance of onerous contracts and conditions and inadequate back-to-back contracts with subcontractors	Implement robust contract vetting processes.
Charity peers running competitive significant fundraising campaigns	<ul style="list-style-type: none">• Deliver events in untapped/underserved markets• Map donors to peer campaigns and build relationships.• Continue to review events and ask for input from sponsors/committees/attendees to ensure we are meeting/exceeding expectations.

Risk Description	Mitigation
RISK 2: Data Protection and Compliance	
External data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised	<ul style="list-style-type: none"> • Implement effective GDPR policy and process. • Embed a no-blame reporting culture. • Deliver refresher GDPR staff training.
RISK 3: Governance	
Inappropriate organisational structure and lack of appropriate Trustee skills.	<ul style="list-style-type: none"> • Take time to recruit Trustees – quality over quantity. • Recruit based on skills, values and alignment with charity vision, mission and passion. • Ensure Trustees have appropriate Trustee induction and training.
The charity not achieving strategic, charitable, regulatory and ethical objects due to inadequate governance at Trustee, CEO and operational levels	<ul style="list-style-type: none"> • A robust business plan in place, agreed by all parties, which includes clear articulation of the charities scope of operations and objectives. • Regular Trustees and Team Meetings reporting on key performance measures, risks and mitigations. • An independent audit to include trustee performance to be completed.
RISK 4: Regulatory	
The charity fails to comply with regulatory standards and compliance leading to financial penalties.	<ul style="list-style-type: none"> • Annual external audit to be completed. • Robust financial planning and checks in place. • Robust operational policy, process and standard operating procedures in place.
RISK 5: Reputational	
A range of occurrences including incidents, events and outcomes that may, as a result, damage the charity's reputation.	<ul style="list-style-type: none"> • Social media guidelines to be established. • Regular review of the charity's objects, policies, procedures and risk assessments.
Great Yorkshire Build - projects not being completed or meeting standards, as a result damaging the reputation of the charity.	<ul style="list-style-type: none"> • Regularly reviewing the Great Yorkshire Build structure, blueprint and risk assessment. • Only using reputable trades and contractors. • Great Yorkshire Build Development Board was recruited in Year 2. • Recruit an in-house project manager in Year 3 to manage projects on behalf of the charity.
RISK 6: Cyber Security	
Cyber incidences executed by external or internal parties that negatively impact the confidentiality, integrity of the charities information systems and data.	<p>Secure a package of support through professional contact including:</p> <ul style="list-style-type: none"> • Penetration testing of our website. • Drafting of standard operating procedure in the event of cyber-attack. • Review of our Microsoft 365/Outlook suite to ensure settings are optimised for data security. • In-house security training for the team. • Cyber Essentials training. • Introduction to cyber security insurance provider.

There are no factors identified that are likely to affect the financial performance or position going forward other than the current cost of living crisis. Donors are all feeling the current crisis which will undoubtedly impact the size and frequency of donations made to charities across the sector. This is why diversifying our income stream, as detailed above, is so critical.

Structure, Governance and Management



Yorkshire Children's Charity is constituted as a Charitable Incorporated Organisation (CIO) and the nature of our governing document is an Association Constitution. We do not have a member's structure with constitutional authority; however, we do engage volunteers. We do not operate as part of a wider network or umbrella group.

Organisational Structure

The governing body is the Board of Trustees, which as of year-end comprised four trustees and has the scope to stretch to six. A set of executive authority is delegated from trustees to the CEO, Charlotte Farrington. As such, the CEO is accountable and responsible for delivering the charities KPIs and overall objectives, supported by an operational team working across Events, Programmes, Marketing and Fundraising. The CEO is also supported by a number of volunteer Boards including:

Event Committees - to bring industry expertise and knowledge to events, bringing credibility from a judging perspective for our industry awards events specifically.

Programme committees

Charlotte Farrington - CEO & Founder

Georgia Hall - PA to CEO

Annabel Robinson - Head of Events

Harriet Rowe - Event Manager

Georgie Baxter - Event Assistant

Georgia Hanson - Trusts & Foundations Manager

Harriet Copley-Hey - Marketing Manager

(Organisational structure at year end 31st December 2023)

Decision Making

The Trustees designate responsibility to the CEO for the strategic direction, general operational running and delivery of charitable activities. The Board of Trustees are none operational within the charity and believe in supporting the CEO to enable her to do her job to the best of her ability. They recognise the importance of challenging the CEO whilst always remaining mindful of not being 'challenging'. The Trustees and CEO see themselves as one entity and very much work as one team. This culture has been purposefully created to ensure progress against objectives is made quickly, efficiently and effectively, without unnecessary bureaucracy. Ultimately, as a solution focused and needs-led organisation, this model allows us to deliver the best for our beneficiaries.

The Trustees are responsible for protecting the charity and everyone within it and will be the designated lead on the charities whistle blowing policy. The Board of Trustees and CEO meet quarterly to review the charities progress against KPIs, objectives and mission.

Recruitment of Trustees



The CEO and Trustees share equal responsibility for recruiting and appointing new charity trustees. Given the culture and unique nature of Yorkshire Children's Charity as a fast paced, dynamic, and disruptive charity, it is essential trustees remain non-operational, remaining strategically focused and supporting the CEO to deliver the charity's vision and objectives. Recruitment of trustees is therefore values-led, ensuring alignment of vision and values and recruiting trustees who carry the charity's cause close to their heart. Equally, trustees must be commercially minded, with strong business acumen which allows them to support the CEO in delivering in the most effective, efficient, and impactful way for beneficiaries.

Trustee Policies and Procedures

Yorkshire Children's Charity continue to develop and grow a comprehensive policy and procedure library to underpin and ensure best practice governance from operational delivery to the strategic trustee level. From a trustee perspective, this includes:

- Safeguarding for Charities and Trustees
- Trustee Onboarding Procedure (including DBS)
- Trustee Code of Conduct
- Trustee Responsibilities

Trustees are covered by 'Limited Guarantee', relevant insurance and appropriate Trustee indemnity. The Trustees will adhere to UK charity law and answerable to the Charity Commission.

Induction and training is bespoke to the individual trustee and their existing level of connection with and knowledge of the charity, but will typically include meetings with the CEO and operational staff to provide knowledge about the charity. A significant part of Trustee induction is understanding the culture of the charity and the way we work. Trustees may be invited to visit programmes on-site and meet volunteers to aid in their understanding and engagement with the charity and its impact. Quarterly trustee meetings ensure a regular touchpoint between the Board and CEO.

Our next financial year will focus on growing the Board of Trustees to a maximum of six members, ensuring a comprehensive breadth of skill, support and input across the group.

Pay and Remuneration of Key Management Personnel

Salaries for new members of staff are set by the CEO, according to market research, advice from recruitment companies, and approved by the Trustees.

Cooperating with Other Charities and Organisations

Yorkshire Children's Charity worked closely with registered charity LEAP (Skills Through Enterprise) on our Yorkshires. Young Entrepreneur Challenge in 2022. The LEAP concept, where students set up a business for an academic year, was developed in partnership with Yorkshire Children's Charity specifically for the benefit of our beneficiaries – young people from disadvantaged and deprived backgrounds, at schools with above average pupil premium figures. Yorkshire Children's Charity leveraged our connections with the Yorkshire property and business sectors to shape the mentorship aspect of the programme and encourage longer term professional relationships with mentors to encourage future work experience and placement opportunities. Relationships with schools is also crucial to delivery of both our Great Yorkshire Build and Schools Network programmes.

Reference and Administrative Details



Yorkshire Children's Charity
Charity number: 1196738

Principle and Registered Office Address:

First Floor
116-118 Harrogate Road
Chapel Allerton
Leeds LS7 4NY

Trustees (at date of Trustees report being signed off on Wednesday 30th October 2024)

- Paul Philip Rose (Chair)
- Vanessa Jane Lee
- Tom Hurley
- Darren Stubbs (Resigned 12th October 2023)
- Simon Peter Kelly (Resigned 23rd June 2024)

Chief Executive Officer:

Charlotte Farrington

Plans for Future Periods

Year Two very much focused on diversifying fundraising avenues and marketing as a means to establish a sustainable fundraising model and increase brand awareness. Having established a solid foundation, we are continuing to be bold and ambitious in the way we deliver our objects. Child poverty and disadvantage in Yorkshire is so severe, so urgent, and we whole heartedly believe that our dynamic and commercially minded approach is the answer. As such, Year Three will see us:

- Generate £3million through fundraising streams.
- Significantly increase delivery of programmes.
- Deliver our second Great Yorkshire Build and recruit an in-house project manager.
- Raise £1million at 'A Night Under the Stars' (fundraising event that will likely take place every other year)
- Diversifying our income streams:
- Develop and increase corporate partnerships.
- Recruit a Senior Events Manager and move existing Head of Events into a relationships role to support the CEO.
- Invest in website, social media and PR.
- Invest in our team to enable greater capacity, establishing and stabilising a full team.
- Improve finance, operational and back-office processes and systems.
- Increase brand awareness with the general public, including embedding an effective marketing strategy.
-

Ultimately, Yorkshire Children's Charity have big plans. We will reach every child in Yorkshire who needs our help and make childhood poverty a thing of the past. Year Three is about getting one step closer to that goal by investing in the team, enabling us to increase delivery and increase brand awareness. They are reliant on us.

Approved by:

A handwritten signature in black ink, appearing to read 'Paul P. Rose', written over a horizontal line.

Date: 31/10/2024



YORKSHIRE CHILDREN'S CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YORKSHIRE CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YORKSHIRE CHILDREN'S CHARITY

Opinion

We have audited the financial statements of Yorkshire Children's Charity (the 'CIO') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the CIO 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 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 CIO'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

YORKSHIRE CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YORKSHIRE CHILDREN'S CHARITY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 CIO'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud.

The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

By focusing on material amounts and disclosures and using a risk-based approach, we have a reasonable chance of detecting material misstatements due to irregularities including fraud. However, due to the sampling method of testing, as allowed by auditing standards, we cannot guarantee that, if such irregularities, including fraud are present within the company's financial system, our audit will detect all of them.

Robust internal controls operated by the charity can increase the detection of such irregularities, but this is not always present in small to medium sized charities.

YORKSHIRE CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YORKSHIRE CHILDREN'S CHARITY

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Charities Act 2011). We communicated the identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Audit procedures performed by the engagement team to detect irregularities, including fraud from instances of non-compliance with laws and regulations included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations.
- Challenging assumptions and judgements made by management in its significant accounting estimates that involved making assumptions.
- Testing any transactions entered that are outside of the normal course of the charity's affairs.
- Reviewing recent correspondence with the charity's legal advisors to ensure that it aligns with any conclusions drawn in respect of any outstanding or uncertain legal matters.

However, the primary responsibility for the prevention and detection of fraud still rests with both those charged with governance of the entity and the management team.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Mrs W M Haigh (Senior Statutory Auditor)
for and on behalf of Haigh & Co

Chartered Certified Accountants
Statutory Auditor

21st October 2024.
.....

Grange Cottage
Womersley
Doncaster
DN6 9BW

YORKSHIRE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	121,613	470,533	592,146	526,911	1,102,921	1,629,832
Charitable activities	4	585,109	-	585,109	1,077,588	-	1,077,588
Total income		706,722	470,533	1,177,255	1,604,499	1,102,921	2,707,420
Expenditure on:							
Raising funds	5	619,261	1,010	620,271	990,040	-	990,040
Charitable activities	6	226,473	349,096	575,569	153,905	1,017,806	1,171,711
Total expenditure		845,734	350,106	1,195,840	1,143,945	1,017,806	2,161,751
Net income/(expenditure) and movement in funds		(139,012)	120,427	(18,585)	460,554	85,115	545,669
Reconciliation of funds:							
Fund balances at 1 January 2023		460,554	85,115	545,669	-	-	-
Fund balances at 31 December 2023		321,542	205,542	527,084	460,554	85,115	545,669

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YORKSHIRE CHILDREN'S CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	15,414	19,464
Current assets			
Debtors	13	56,956	167,506
Cash at bank and in hand		545,406	499,943
		<u>602,362</u>	<u>667,449</u>
Creditors: amounts falling due within one year	14	(90,692)	(141,244)
Net current assets		<u>511,670</u>	<u>526,205</u>
Total assets less current liabilities		<u>527,084</u>	<u>545,669</u>
The funds of the CIO			
Restricted income funds	17	205,542	85,115
Unrestricted funds		321,542	460,554
		<u>527,084</u>	<u>545,669</u>

The financial statements were approved by the trustees on 31/10/2024



.....
Mr T Hurley
Trustee

YORKSHIRE CHILDREN'S CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		50,380		523,639
Investing activities					
Purchase of tangible fixed assets		(4,917)		(23,696)	
Net cash used in investing activities			(4,917)		(23,696)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			45,463		499,943
Cash and cash equivalents at beginning of year			499,943		-
Cash and cash equivalents at end of year			545,406		499,943

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Yorkshire Children's Charity is a charitable incorporated organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and services are included in the financial statements at a valuation which is an estimate of the market value of the services provided, where such a cost is quantifiable and measurable.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the committee members and other volunteers is not recognised.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are allocated to activities in proportion to staff time on the relevant activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 Year Straight Line
Fixtures and fittings	25% Reducing Balance
Computers	3 Year Straight Line
Website	3 Year Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

1.12 Great Yorkshire Build

The Great Yorkshire Build is an initiative whereby the charity acts as a facilitator for building contractors and professional services working together to deliver state-of-the-art school facilities to the region's specialist inclusive learning centres (SILC's) and special educational needs and disability (SEND) schools most in need.

Once the contract with the principal contractor is signed and the unconditional commitment to the school has been made, the charity recognises the gift in kind donation in full at a valuation which is an estimate of the market value of the services and materials which will be provided.

The value attributed to the donation received will also be immediately recognised as direct charitable expenditure.

2 Critical accounting estimates and judgements

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

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

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Donations and legacies

	Unrestricted funds		Restricted funds		Total	Unrestricted funds		Restricted funds		Total
	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£
Donations and gifts										
Memberships fees	98,367	467,299			565,666	377,965	291,124			669,089
Gifts in kind	7,410	-			7,410	26,482	-			26,482
Gift aid	15,836	2,200			18,036	122,464	804,422			926,886
	-	1,034			1,034	-	7,375			7,375
	121,613	470,533			592,146	526,911	1,102,921			1,629,832
Donations and gifts										
Royal Event	-	-			-	179,641	89,712			269,353
Commercial Real Estate Awards	-	70,305			70,305	-	58,887			58,887
Residential Real Estate Awards	8,694	17,445			26,139	21,674	15,946			37,620
Business Awards	-	121,731			121,731	34,690	2,500			37,190
HERCMA Caravans	6,029	56,996			63,025	3,132	30,000			33,132
Clay Shoot	100	16,585			16,685	65	10,560			10,625
Ladies Lunch	3,093	8,320			11,413	3,040	3,070			6,110
Connect Yorkshire	-	-			-	-	2,695			2,695
Yorkshire Elegance	3,201	2,075			5,276	-	3,024			3,024
Yorkshire Awards	-	-			-	-	2,950			2,950
Other	77,250	173,842			251,092	135,723	71,780			207,503
	98,367	467,299			565,666	377,965	291,124			669,089

YORKSHIRE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Donations and legacies (Continued)

Gifts in kind

Included within Gifts in kind is a restricted gift of £nil (2022: £804,422) in relation to the Great Yorkshire Build.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising		
Event Ticket Sales	333,225	570,475
Auction sales	69,184	268,237
Advertising	1,300	4,700
Refreshments	-	14,396
Sponsorship	181,400	219,780
	<u>585,109</u>	<u>1,077,588</u>

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Staging fundraising events	<u>409,107</u>	<u>1,010</u>	<u>410,117</u>	<u>860,940</u>	<u>-</u>	<u>860,940</u>
Trading costs						
Support costs	<u>210,154</u>	<u>-</u>	<u>210,154</u>	<u>129,100</u>	<u>-</u>	<u>129,100</u>
Total costs	<u><u>619,261</u></u>	<u><u>1,010</u></u>	<u><u>620,271</u></u>	<u><u>990,040</u></u>	<u><u>-</u></u>	<u><u>990,040</u></u>

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Charitable activities	Yorkshire Big Build		Equipment		Helping Hand		Schools Network		Schools Out		Total	
	2023	£	2023	£	2023	£	2023	£	2023	£	2023	2022
Direct Charitable Expenditure	88,503		20,720		11,607		204,329		33,355		358,514	1,038,306
Share of support costs (see note 7)	38,124		24,802		24,802		50,356		50,356		188,440	120,151
Share of governance costs (see note 7)	5,789		3,766		3,766		7,647		7,647		28,615	13,254
	132,416		49,288		40,175		262,332		91,358		575,569	1,171,711
Analysis by fund												
Unrestricted funds	44,145		28,568		28,568		58,031		67,161		226,473	153,905
Restricted funds	88,271		20,720		11,607		204,301		24,197		349,096	1,017,806
	132,416		49,288		40,175		262,332		91,358		575,569	1,171,711

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

(Continued)

For the year ended 31 December 2022

	Yorkshire Big Build £	Equipment £	Helping Hand £	Schools Network £	Schools Out £	Total 2022 £
Direct Charitable Expenditure	810,242	120,554	67,261	6,636	33,613	1,038,306
Share of support costs (see note 7)	24,304	15,817	15,817	32,106	32,107	120,151
Share of governance costs (see note 7)	2,681	1,745	1,745	3,541	3,542	13,254
	<u>837,227</u>	<u>138,116</u>	<u>84,823</u>	<u>42,283</u>	<u>69,262</u>	<u>1,171,711</u>
Analysis by fund						
Unrestricted funds	26,985	38,062	17,562	35,647	35,649	153,905
Restricted funds	810,242	100,054	67,261	6,636	33,613	1,017,806
	<u>837,227</u>	<u>138,116</u>	<u>84,823</u>	<u>42,283</u>	<u>69,262</u>	<u>1,171,711</u>

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7	Support costs	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
	Staff costs	286,436	-	286,436	168,733	-	168,733
	Depreciation	8,967	-	8,967	4,231	-	4,231
	Finance charges	5,288	-	5,288	2,111	-	2,111
	HR & staffing	19,318	-	19,318	23,191	-	23,191
	IT & communications	17,935	-	17,935	2,241	-	2,241
	Meetings & travel	12,789	-	12,789	9,512	-	9,512
	Memberships, Subscriptions & donations	1,998	-	1,998	2,999	-	2,999
	Office costs	18,159	-	18,159	23,407	-	23,407
	Accountancy & audit	-	22,720	22,720	-	13,326	13,326
	Legal and professional	-	-	-	-	9,900	9,900
	Insurance	-	5,449	5,449	-	2,854	2,854
	Consultancy	-	28,150	28,150	-	-	-
		<u>370,890</u>	<u>56,319</u>	<u>427,209</u>	<u>236,425</u>	<u>26,080</u>	<u>262,505</u>
	Analysed between						
	Trading	182,450	27,704	210,154	116,274	12,826	129,100
	Charitable activities	188,440	28,615	217,055	120,151	13,254	133,405
		<u>370,890</u>	<u>56,319</u>	<u>427,209</u>	<u>236,425</u>	<u>26,080</u>	<u>262,505</u>

Support costs relate to costs of central activities. These are allocated to activities in proportion to staff time on the relevant activity

Governance costs an audit fee accrual of £7,560 (2022: £7,200) due to the auditors.

8	Net movement in funds	2023 £	2022 £
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	<u>8,967</u>	<u>4,232</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
8	5

Employment costs

	2023 £	2022 £
Wages and salaries	259,317	157,030
Social security costs	21,474	8,389
Other pension costs	5,645	3,314
	<u>286,436</u>	<u>168,733</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	-	1
£70,001 to £80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023 £	2022 £
Aggregate compensation	<u>76,907</u>	<u>75,139</u>

11 Taxation

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

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Website £	Total £
Cost					
At 1 January 2023	9,038	2,460	5,238	6,960	23,696
Additions	2,841	-	2,076	-	4,917
At 31 December 2023	11,879	2,460	7,314	6,960	28,613
Depreciation and impairment					
At 1 January 2023	488	103	1,403	2,238	4,232
Depreciation charged in the year	3,724	589	2,334	2,320	8,967
At 31 December 2023	4,212	692	3,737	4,558	13,199
Carrying amount					
At 31 December 2023	7,667	1,768	3,577	2,402	15,414
At 31 December 2022	8,550	2,357	3,835	4,722	19,464

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	23,708	137,699
Other debtors	3,808	666
Prepayments and accrued income	29,440	29,141
	56,956	167,506

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	10,000	80,686
Trade creditors		18,543	51,794
Other creditors		1,303	886
Accruals and deferred income		60,846	7,878
		90,692	141,244

15 Deferred income

	2023 £	2022 £
Other deferred income	10,000	80,686

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	10,000	80,686
Movements in the year:		
Deferred income at 1 January 2023	80,686	-
Released from previous periods	(70,686)	-
Resources deferred in the year	-	80,686
Deferred income at 31 December 2023	10,000	80,686

16 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,645	3,314

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Great Yorkshire Build	74,981	93,506	(88,271)	80,216
Contributions to Individuals Equipment	100	-	-	100
School Network (East Yorkshire)	10,000	-	-	10,000
Young Entrepreneur Challenge (formerly Leap Challenge)	-	1,258	(758)	500
Grants (formerly charitable activities)	34	157,260	(89,325)	67,969
Winter Support Campaign	-	212,499	(170,742)	41,757
Contribution to costs at YBA	-	1,010	(1,010)	-
Bellfield Primary School	-	5,000	-	5,000
	85,115	470,533	(350,106)	205,542

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds (Continued)

Previous period:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Great Yorkshire Build	-	885,223	(810,242)	74,981
Contributions to Individuals Equipment	-	250	(150)	100
School Network (East Yorkshire)	-	10,000	-	10,000
Leap Challenge	-	4,253	(4,253)	-
Charitable Activities	-	203,195	(203,161)	34
	-	1,102,921	(1,017,806)	85,115

Purpose of Restricted Funds:

Great Yorkshire Build

This scheme helps the charity to deliver state-of-the-art school facilities, creating environments where staff feel re-energised to teach and children are excited to learn.

Contributions to individuals equipment

The charity donates equipment which can offer life changing benefits, independence, liberation, and the opportunity for children and young people to engage with the world around them. Donations are sometimes received for specific individuals equipment.

School Network (East Yorkshire)

Through networking with schools, the charity can learn where best to direct its resources.

Young Entrepreneur Challenge (Formerly Leap Challenge)

The leap challenge enables students to set up their own companies for a school year, learning business skills and teamwork.

Grants (Formerly Charitable Activities)

Included within the charitable activity restricted fund are incoming resources received which will be exclusively used for the charitable activities of the CIO (i.e. not support, governance, fundraising or trading costs).

Winter Support Campaign

The campaign brings together volunteers, donations, and hard work to ensure that vulnerable children receive essential winter items like coats and shoes, as well as gifts to open on Christmas Day.

Bellfield Primary School

Contributions received for outdoor gym equipment at Bellfield Primary School.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	460,554	706,722	(845,734)	321,542

Previous period:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	-	1,604,499	(1,143,945)	460,554

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	15,414	-	15,414
Current assets/(liabilities)	306,128	205,542	511,670
	<u>321,542</u>	<u>205,542</u>	<u>527,084</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	19,464	-	19,464
Current assets/(liabilities)	441,090	85,115	526,205
	<u>460,554</u>	<u>85,115</u>	<u>545,669</u>

20 Future commitments

Amounts contracted for but not provided in the financial statements:

At the year end the charity had made a commitment to Hilltop School in Rotherham as the site of the charity's second Great Yorkshire Build project. Although the project has since expanded significantly as detailed within the annual report, at the year end the charity had committed to a grant to the school of works totalling £557,084 to be delivered by supporters of the charity as a gift in kind.

YORKSHIRE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

During the period a trustee paid for fundraising costs totalling £nil (2022: £7,000) personally in exchange for tickets to a fundraising event.

Also during the period a company controlled by a trustee paid for fundraising costs totalling £nil (2022: £22,000) in exchange for tickets to a fundraising event and sponsorship of another event.

22	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(18,585)	545,669
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	8,967	4,231
	Movements in working capital:		
	Decrease/(increase) in debtors	110,550	(167,506)
	Increase in creditors	20,134	60,559
	(Decrease)/increase in deferred income	(70,686)	80,686
	Cash generated from operations	50,380	523,639

23 Analysis of changes in net funds

The CIO had no material debt during the year.

