

**Company Registration No. 00820660 (England and Wales)**

**Registered Charity No. 222533**

# **Child Action Northwest**

**Company Limited by Guarantee**

**Annual Report and Consolidated Financial Statements**

**For the Year Ended 31 March 2024**

**CHILD ACTION NORTHWEST**

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**YEAR ENDED 31 MARCH 2024**

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# CHILD ACTION NORTHWEST

## REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

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### Legal and administration details

**Status:** Child Action Northwest is a company limited by guarantee, registered under the Companies Act 1995. Its governing document is its Memorandum and Articles of Association.

<b>Trustees:</b>	Mrs M Webb Mr G H Fairweather Mr J Comyn-Platt Mr S Damp Mr L A Baxter Ms M Rathmell Mr S Peddie Ms R Covey Ms T Short Ms S Booth-Henry Mr A Botterill Mr M Roe Mr N Eatwell	Chair     Appointed 24 July 2023 Appointed 22 January 2024 Appointed 9 May 2024 Appointed 9 May 2024 Appointed 17 May 2024 Appointed 24 May 2024 Vice Chair - Resigned 22 January 2024 Resigned 22 January 2024 Resigned 29 August 2024
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### Strategic Management Team:

Ms S Cotton	Chief Executive (resigned 2 April 2024)
Ms A Stathers-Tracey	Chief Executive (appointed 2 April 2024)
Ms N Hollinshead	Chief Operating Officer (appointed 22 July 2024)
Ms C Robinson	Corporate Services Director (appointed 5 August 2024)
Ms M Dixon	Strategic Director of Operations
Mr S Chaplin	Deputy Chief Executive (resigned August 2023)
Mr J Cobbold	Director of Business Development (resigned September 2023)
Miss R Coaker	Finance Director (resigned April 2024)
Ms J Dawkins	Strategic Director Care & Accommodation (resigned May 2024)

### Operational Management Team:

Amy Jackson	HR Manager
Sue Monighan	Head of Service – Emotional Health and Wellbeing (EHWB)
Sharon Anson	Finance and Business Support Manager
Linda Barber	IT and Estates Manager
Mark Saunders	Head of Service – Criminal Justice
Paul Barlow	Head of Service – Criminal Justice
Hannah Wilson	Head of Service – ProContact
Ian Charnock	Registered Manager (Care and Accommodation)
Tammy Sutherland	Registered Inspector (Residential)
Nicola Goggins	HR Manager (resigned January 2024)
Lesley Hall	Associate Director EHWB Service (resigned May 2024)
Laura O'Hare	Business Development Manager (resigned March 2024)
Joanne Lever	HR Manager (resigned August 2023)

**CHILD ACTION NORTHWEST**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2024**

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**Legal and administration details (continued)**

**Company Number:** 00820660

**Registered Charity Number:** 222533

**Registered Office:** The Homestead  
Whalley Road  
Wilpshire  
Blackburn  
BB1 9LL

**Regional Office:** 4b Springfield Court  
Summerfield Road  
Off Manchester Road  
Bolton  
BL3 2NT

**Regional Office:** CANWe Solutions CIC  
Dixon House  
Whalley Road  
Wilpshire  
Blackburn  
BB1 9LL

**Solicitors:** Forbes Solicitors  
Rutherford House  
4 Wellington Street (St Johns)  
Blackburn  
BB1 8DD

**Auditors:** MHA  
Statutory Auditors  
Chartered Accountants  
Richard House  
9 Winckley Square  
Preston  
PR1 3HP

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2024**

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This is the annual report of the Trustees for Child Action Northwest for the financial year ending 31 March 2024, incorporating Child Action Northwest and its subsidiary company CANWe CIC Solutions.

Child Action Northwest (CANW) is a registered charity and Company Limited by Guarantee and is governed by its Memorandum of Articles of Association. The members of the committee are therefore Trustees of the charity and directors of the company.

#### **Structure, governance and management**

The board of Trustees has appointed two trustees as directors for the CIC to represent the interests of the Charity's Trustees. An independent director also sits on the CIC board.

The current trustees are listed in this report. The chairperson and vice chair are honorary officers. The Board agreed in March 24 that they would delete the role of Treasurer given that this role had not been in place for the 2023-24 reporting year due to retirement of the previous Treasurer. Scrutiny of Finance and Assets has absorbed into the business agenda for the main Board.

The honorary officers are elected each year at the annual general meeting (AGM). The chairperson and treasurer are ex-officio members of the committee. One third of the remaining trustees who are not honorary officers are elected annually by the members of the company. Six new trustees have been elected, mostly during the period and have undertaken an initial induction programme, with more training and development to follow. Recruitment to the board of trustees is undertaken following any resignation and is facilitated through a number of channels, including personal approaches, recommendations, social media and website presence.

Notably, the CEO Ms Sue Cotton announced her retirement from CANW in September 2023, and the Board embarked on an extensive external recruitment and selection process for a new CEO. Alison Stathers-Tracey was appointed in December 2023 and started in role in January 2024.

In light of the number of changes to the board of Trustees and the arrival of the new CEO, the Board commissioned a full, independent review of the governance for the charity in January 2024 to enable more effective decision making for the next period of transformation of the business plan for CANW and CANWe.

The Trustees have agreed a standard rolling agenda for board meetings and to meet bi-monthly. In addition, three sub-groups have been created (finance and assets, fundraising and volunteering and safeguarding) to facilitate more complex matters for in depth discussion before presentation to the main board. Members of the Senior Leadership Team are also present at every board meeting.

The charity makes its decisions using this subgroup and board structure, with some decision making delegated to the Chief Executive and Senior Leadership team as required.

The board has nominated a trustee to take the lead on safeguarding and there are quarterly meetings with lead staff responsible for operational safeguarding to ensure the charity has robust safeguarding controls in place. The board reviews safeguarding arrangements on an annual basis.

The finance and assets subgroup will oversee the charity's investments and make recommendations on these to the main board, as well as to advise initially on any service or proposition development that requires financial support or may have a financial impact.

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2024**

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The Senior and Operational Leadership Teams meeting fortnightly, with all members providing an update from their area. This information feeds into the Chief Executive's report that is presented at every board meeting. The CIC board also meets quarterly, with the minutes and any key reports provided to the relevant board meeting.

A skills, experience and governance audit is undertaken each year with the board and any skill gaps in the board identified. This process enables the identification of any developmental needs within the board so that the appropriate training or other opportunities can be identified throughout the year; this includes an annual team building and training event. The audit also informs recruitment to the board, enabling it to be focussed on meeting any skill gaps identified. Recruitment to the board is via advertising through various media and networks, completion of an application form and interview by the Chair with the CEO. If this stage is successful, then interested members are invited to observe a Board meeting.

A governance review was undertaken by an Independent Governance specialist rather than the Chair of the Board in January 2024 in order to assess the effectiveness of the Board structures and decision making and recommendations made to ensure that the board follows ethical guidance, is representative of the diverse communities we operate within and receives representation from service users.

Newly appointed Trustees are invited to attend the CANW induction with CEX and are provided with an information pack which includes: -

- Child Action Northwest's mission statement
- History of Child Action Northwest
- Introduction to the Charity's services
- Trustee's role description
- Payment and expenses
- Contact details of Trustees and Managers
- Responsibilities of Trustees
- Training and development
- Code of conduct
- Terms of reference for pre-trustees meeting
- Fundraising (Creative Partnerships)

In addition, all Trustees visit the Charity's projects as part of their induction, meet with key members of the Senior Manager Team, complete a Disclosure and Barring application, sign and agree to the Trustee Code of Conduct and sign a declaration of eligibility to act as a Trustee. They also receive, on a bi-monthly basis and receive a copy of the Good Trustee Guide published by the National Council for Voluntary Organisations (NCVO). During this past year both the use of remote technology but more predominantly in person direct service advice has been used to ensure that induction and service visits can be undertaken for the new Trustees.

CHILD ACTION NORTHWEST

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

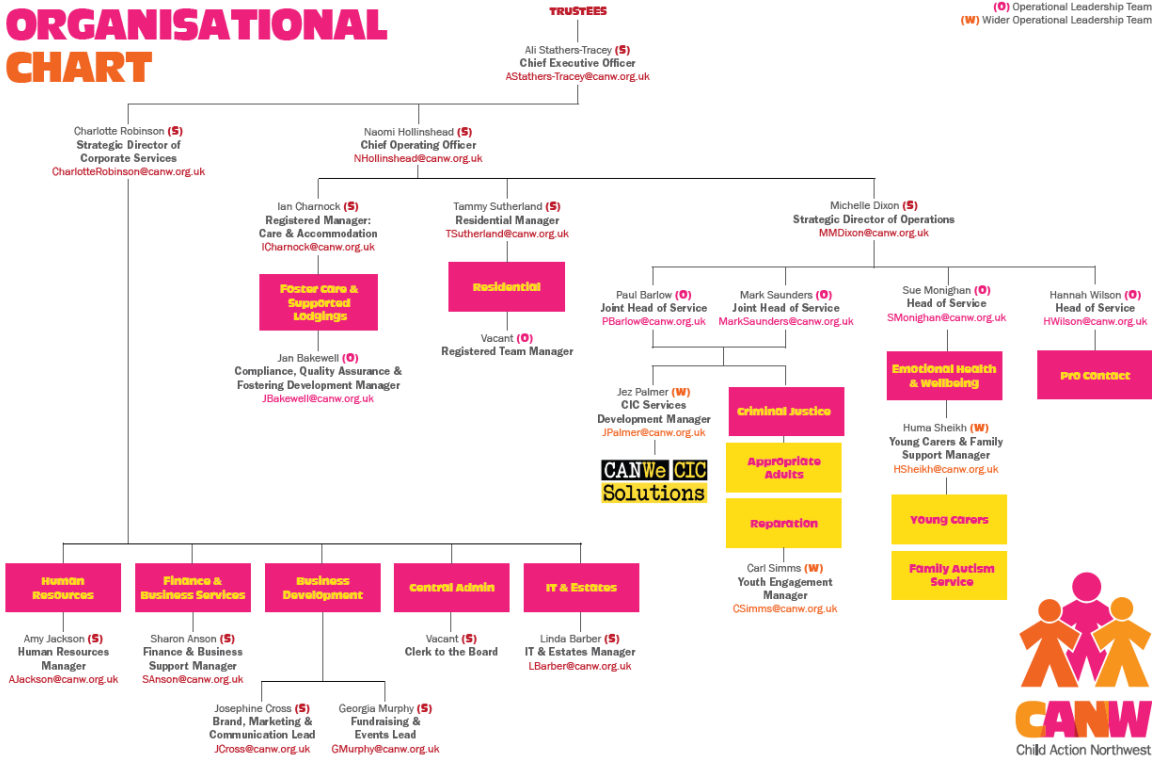
CANW

ORGANISATIONAL

CHART

September 2024

(S) Senior Leadership Team  
(O) Operational Leadership Team  
(W) Wider Operational Leadership Team



The Board approve and monitor the strategic plan and business plan of Child Action Northwest and during the year the Board of Trustees, along with the Chief Executive, review the strategic direction of the Charity, taking into account the type of risk faced by it and the likelihood that risks may materialise. The operational and financial risks, once assessed, are monitored through a number of internal management systems including monthly senior managers' meetings, quarterly finance meetings and monthly reports to the Trustee Board. A scheme of delegation is in place to ensure clarity of the financial decision-making process.

The Trustee Board undertook a full governance review against Charity Commission guidance and standards during 2023. A quality framework was agreed, following the Trusted Charity methodology, and an action plan is in place with a three-year rolling review programme in place. The Trusted Charity quality review is planned for 2023 however due to changes in administration of the Trusted Standards scheme, the level 2 re-assessment process only commenced in January 2024. Training has been provided for the Trustee Board on aspects of governance and constructive challenge over the year notably in the area of managing grievances and sickness absence.

The pay of the new Chief Executive was set by the Board. It is benchmarked against the NJC (National Joint Council) payscales and has been benchmarked against other similar organisations within the voluntary sector. The Chair of the Board meets regularly with the CEO, to undertake appraisal and to monitor objectives set by the Board. A closed meeting was held with the retiring CEO to review her performance of the CEO against these objectives. The structure and pay of the Senior Management team was reviewed by the new CEO when she arrived in post in January, necessitated by the resignation of several senior staff members. New job roles and descriptions were agreed by the Board with pay rates also reviewed against the NJC payscale and external benchmarking. The CEO undertakes an annual appraisal and regular supervision of the Management Team and

# CHILD ACTION NORTHWEST

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2024

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discusses performance of the operational team with the Chair although due to staff departures, the dominant task of the CEO and Chair during February and March 24 has been recruiting to the new Leadership Team, The CEO and Chair have ensured that the Board and Management Teams have had access to expert advice, including Finance, Commissioning and Business Development with external support sourced for the latter months of the year pending successful recruitment of a new Corporate Service Director and Chief Operating Officer.

Stakeholder events have been held over the year where the trustees and staff have the opportunity to meet a range of stakeholders including foster carers, other charities and organisations who have an interest in Child Action Northwest. In addition, the operational managers are involved in several strategic planning groups across the region where there is an opportunity to contribute to developments that will be positive for its beneficiaries. A number of partnership arrangements are in place, supported by a Memorandum of Understanding, where direct services are delivered in line with the charitable objects. Over the past year, many of the external meetings have continued to be held remotely as it has been found to be an effective use of time. However key meetings have resumed to face to face following the lifting of all Covid 19 restrictions over the year.

The Board met in person each month with the opportunity for members to join remotely if circumstances prevented attendance physically. The Board has approved and reviewed the risk management processes to enable a return to 'hybrid' working. Research and consultation undertaken during the Covid 19 pandemic has provided organisational learning that time efficiencies could be made for some meeting attendance and the use of resources reduced for some meetings to remain virtual. Staff surveys have identified that hybrid working (attending office bases on certain days, not full time) were positive in creating and supporting a work life balance and allowed reduction of unnecessary travel to office bases.

### Objectives and activities

Child Action Northwest (CANW) operates predominantly in the northwest of England, namely across Lancashire, Greater Manchester and the surrounding area, including Cheshire and Cumbria. For specific services, there is a wider scale of delivery, covering a wider footprint across the country, into the West Midlands and the north of England. The charity provides a broad range of services to support children, young people and their families. The work with young people sits predominantly with the Criminal Justice service of the charity and as part of this service, the charity regularly seeks to provide additional services where there is an identified need. There is significant diversity across the population supported by Child Action Northwest's activities, from working in the areas of lowest deprivation, through to those with the highest levels of affluence. The charity regular monitors service delivery to ensure it is representative of all the communities to which it serves.

The charitable objectives of Child Action Northwest are:

- To support, assist, counsel or otherwise benefit children and young people and the parents of such children and young people who are in need of care and attention including (but not limited to) children and young people involved in the provision of care for others
- To support, assist, counsel or otherwise benefit children and young people who are disabled and in need of care and attention and the parents of such children and young people
- To support, assist, counsel or otherwise benefit children and young people who have learning difficulties and the parents of such children and young people
- To provide support, care and supervision for young people and for mentally disordered or otherwise mentally vulnerable persons of any age arrested or being questioned by the police or any other prosecuting authority, remanded on bail by the police or a court or otherwise at risk of being remanded in custody including but not limited to by operation of a service providing appropriate adults to accompany such persons where provided for by law



# CHILD ACTION NORTHWEST

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2024

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- To promote social inclusion for the public benefit by preventing people of all ages from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

Further to the objects, Child Action Northwest has the following powers:

- Provide homes according to the needs of any such child or young person
- Establish, maintain and operate assisted community homes within the provision of the Children's Act 1989, in accordance with the provisions of an Instrument of Management made by the Secretary of State for the Department of Health
- Provide or assist in the provision of appropriate schooling and tuition and training for employment
- Provide, establish and maintain workshops, training, establishment camps, recreation grounds, farms and gardens
- Promote, organise or otherwise be involved in the provision of foster care to children and young persons

In pursuit of these objects, CANW provides a range of services under the following headings:

- Care and Accommodation – providing foster care for children and young people who are unable to live within their own family network.
- Emotional Health and Wellbeing – providing a range of services to support children and young people with their emotional health and wellbeing, through group and individual interactions for short or sustained periods of time.
- Criminal Justice and Social Inclusion – providing appropriate adults to support children and young people through the custody system and providing social inclusion projects for the benefit of all
- Pro Contact – providing services for contact arrangements and supervised sessions for children whose families are separating
- Central Support Services – supply finance, administration, HR, business development and communications services for staff, carers and volunteers and corporate fundraising and partnership services to support the charity's work

Overall in the 23/24 financial period, expenditure across the range of services totalled £6,797,963, of which £6,746,132 was unrestricted and £51,831 was restricted.

Continuing to achieve in each of these areas, whilst developing the services delivered will ensure that the charity will further its purpose. Over the next 12 months, the Senior Leadership Team will be working across the organisation to refine and redevelop the charity's mission, vision and values. They will inform our code of conduct and expected behaviours across the charity. They are, and will continue to be, integral to our recruitment framework.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities.

## CHILD ACTION NORTHWEST

### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2024

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The Charity's Memorandum and Articles of Association permits the Board of Trustees to make financial investments of funds not immediately required for meeting the objectives of the organisation. In addition, the Articles of Association permits the Board of Trustees to make decisions on property owned, leased or rented by the Charity to further benefit its aims and objects.

Those funds not immediately required are placed in investments, securities or property as may be thought appropriate, subject to any legal requirements. The Charity's investments have been acquired in accordance with this power. There are clear investment and reserve policies in place and a sub-group makes a report to the Trustee Board on all matters in relation to investment or property.

During the reporting period, the charity uses a number of criteria and measures to assess its success.

These include:

- KPIs for the number of foster care placements available and the number of children in care
- Considering the number of contact services provided through both public and private law proceedings, providing long term solutions to family time
- Identifying the number of families supported to arrange sustainable child arrangements and recommendations made to help families move forwards
- Looking at the number of children and young people supported by appropriate adults whilst in the criminal justice system
- Reviewing grant and donation income and the impact it has made to users of the charity's services
- KPIs for the number of young people being provided with access to emotional health and wellbeing services in an education facility
- Identifying the number of young carers across Blackburn with Darwen who have been provided with support

The pandemic has continued to further impact upon volunteering at CANW and at the end of March 2024 we had 12 volunteers registered within 3 service areas in CANW, including Trustees. This amounted to a total of 838.33 volunteer hours from April 2023 – March 2024. If this contribution is equated to pay at the minimum wage of £10.42 per hour (as at April 2023) the financial value of this support to CANW is £8,735.40. Over the coming 12 months the organisation has a strategy to grow volunteer engagement across many areas of the business.

#### **Our Community Interest Company CANWe Solutions**

The Community Interest Company (CIC) is a trading arm of CANW whose surpluses are gift aided to the Charity to support its charitable work.

The Articles state;

The Company's object is to carry on activities which benefit the community and in particular (without limitation) to:

- operate as a social enterprise in conjunction with Child Action Northwest (Company number 00820660) which itself exists to meet the objects listed above;

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2024**

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To further meet the needs of the community the CIC will develop and provide a range of training, consultancy and contract services to the public and private sectors;

- provide work-based learning for young people in the North West;
- provide accredited training for young people in the North West;
- provide consultancy and training to other community interest and public benefit bodies to improve the effectiveness of their activities;
- obtain funding through commissions, contracts and (where appropriate) development grants with the purpose of generating income from its services to support the charity named in its Articles of Association and its work among the communities in the Northwest;
- deliver a range of services in furtherance of these objects and of the objects of the charity named in its Articles of Association, re-investing its surpluses, either directly in the social enterprise itself or in the charity named in its Articles of Association, for the benefit of young people throughout the Northwest.

### **Achievements and performance**

#### **Our People**

At Child Action Northwest we recognise that our dedicated staff and volunteers are our most valuable asset.

Over the last 12 months the HR team have continued to fully support the staff team, and further refined processes in relation to hybrid working. Office working is now underway with a minimum expectation of office-based one to two days per week. Departments, teams and individual staff members have adapted well to the new way of working post-Covid and managers report no issues with productivity as a result of less 'contact time' with staff. Hybrid working has paved the way for creativity and innovation for departments and the wider organisations. Remote events are now scheduled in regularly to enable better cascading of information and visibility of the Senior Leadership Team.

PeopleHR, the new HR system, was rolled out and developed during 2023-24. We have seen a significant change in HR Managers during the period with the permanent team recruited in February 2024. The new team are expert users of People HR and have worked at pace to implement and improve functionality of the system. The system has been received positively by staff and has enabled HR to move away from many manual processes, including payroll, with easy access to reports and information. Staff have a range of self-service options available to them and managers are able to manage their own recruitment, with automated sign off processes in place to ensure compliance.

The charity's registration to become a Real Living Wage provider which was honoured fully in March 24 and backdated for key employees. A full employee assistance programme, Unum Help@hand, has been implemented for all staff offering such services as counselling sessions, physiotherapy appointments and finance, lifestyle and wellbeing advice. BenefitsHub was also rolled out, offering discounted rates on shopping and recreational activities.

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2024**

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### **Care and Accommodation**

In October 2023, the service underwent an OFSTED inspection and was rated good across each of the four domains of the inspection. There are currently 53 children placed in foster care, with 55 carers across 31 households. All new placements are allocated on an initial six week period to support with settling in to family life. Regular activity days continue to be offered, with children and their families enjoying days out across the Northwest, with children and young people involved in the decision making for these days.

The 2023 Annual Care Conference was well attended and allowed carer participation and sharing of questions and potential service developments they wanted CANW to consider.

Early in 2024, the board of trustees approved a plan for the previous office space of the CANWe organisation to be converted into a three bedroomed residential children's home. Planning permission for this was passed in September 2024, with work beginning on the conversion imminently.

### **Emotional Health and Wellbeing**

Support continues to be provided to children in both primary and secondary schools across the Northwest of England, with excellent feedback received. The Young Carers service also continues to support children across the Blackburn with Darwen region.

In June 2023, the charity was successful in receiving funding to deliver services for those children and young people with autism, along with their families, and this contract has been extended for another 12 months. At the end of March 2024, there were 620 parents receiving support. A number of family activity days open to families and their siblings were arranged to the places such as the sensory gym and snow tubing and were a huge success.

The charity has supported 360 young carers, ranging in age from 5 to 18, with one young carer being awarded BBC Radio Lancashire's 'Make A Difference Highly Commended Carers Award' in 2023.

In 23-24, across all of the services, Emotional Health and Wellbeing received 2,463 referrals and delivered 11,625 sessions for children and young people, along with 21 parent/carer sessions.

### **Criminal Justice and Social Inclusion**

As part of the Peer Action Collective (PAC) work, looking at how young people affected by violence have an equal voice in decisions made at school, research was carried out with 75 young people aged between 10 and 20, identified six key principles to be embedded into further work.

The Appropriate Adult service works with six police forces across England and in the 23-24 financial year, accepted 18,566 referrals for support to children and young people in the criminal justice system.

CANW stands as a beacon of commitment to Equality, Diversity, and Inclusion, actively ensuring that teams reflect the diverse backgrounds and needs of the communities served. The focus is on local recruitment, engagement with local agencies supporting minority ethnic communities, and holding kitemarks in LGBTQ+ and disability awareness showcasing dedication to fostering an inclusive environment. Throughout the recruitment processes, CANW diligently ensures that the motivations of prospective appropriate adults align with the purpose of the AA role – to safeguard the interests of children and/or vulnerable persons. The organisation encourages active involvement of those with lived experience in the recruitment process, and consideration of each applicant's motivations and attitudes.

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2024**

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As part of statutory repatriation, helping young people to break the cycle between adversity and anti-social behaviour, working alongside communities and the police, a team helped to restore the garden of a local community centre and undertook painting of toilet and community rooms. The centre is used by hundreds of people each week and the community garden would become part of a day care centre for the elderly.

#### **Pro Contact**

Pro Contact enables contact and reduces parental conflict. CANW delivers Improving Child and Family Arrangements (ICFA), supporting families with sustainable child arrangements and making recommendations to help families move forwards. CANW delivers ICFA services across the North and West, with nine sub-contractors.

In Q4 of 23-24, feedback was as below:

- How close do parents think they are to agreeing next steps and preparing a Parenting Plan to ensure spending time with arrangements are improved, sustainable, safe and beneficial? 57% of parents agreed against a national average of other providers of 45%.
- How do parents feel their communication currently supports safe, beneficial and sustainable spending time with arrangements? 63% of parents agreed against a national average of other providers of 52%.

#### **Contact Services**

Contact Services often re-establishes or maintains contact in both private and public law proceedings or as a long-term solution to family time. In 23-24, 109 families were supported.

#### **Planning Together for Children (PTC)**

PTC aims to improve co-parenting. CANW delivers PTC across the Northwest of England. In 23-24, CANW worked with 1547 parents.

- 91% of parents state 'high satisfaction' with the programme and support offered.
- 93% of participants report having a clearer understanding of the impact of family conflict on children.
- 96% of participants report that they will take action to place the child at the centre of all communications and agreements.

During 23-24, the charity has progressed well against its objectives, delivering strong outputs across each of its services and continuing to grow and develop relationships and opportunities.

#### **Fundraising**

During 23-24, the charity predominantly focussed its fundraising activities around building relationships with corporate partners and through the legacy Orphanage Cup football event. In kind donations were also received in the form of office furniture and skip hire, through local companies. The charity has strong values and principles in ensuring individual givers do not intrude on a person's privacy or place the individual under any pressure.

The charity was also lucky to receive a number of volunteer hours during 23-24, reference to which is made earlier in this report.

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2024**

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### **Financial review (including reserves policy review)**

The group's incoming resources for the year ended 31 March 2024 amounted to £6,566,637 and outgoing resources amounted to £6,797,963. The deficit reported during the year was £89,838, which was supported by an unrealised gain on investment assets of £141,488. The operating deficit for the year was £231,326. The plan for the year was a deficit plan due to the challenges in continuing to deliver large, commissioned contracts particularly with the cost of living crisis. This deficit plan was set by the Board in the context of the three to five year plan which would include steps to bring the financial position back to an underlying breakeven position.

During the year the Fostering Service continued to be a key contributor to the group's turnover, however with most agreements having no increases in rate the service went into deficit. Towards the end of the year placement numbers have recovered and during the year with a refocus on service development was set. A number of contract uplifts have been negotiated for the new financial year.

The Emotional Health and Wellbeing service continued to operate in a variety of settings across Lancashire and beyond. The contract with Lancashire County Council (LCC) continued to produce excellent results in terms of favourable outcomes, as did our work with schools and other commissioners. The LCC service made a deficit during the 23-24 financial year, however an uplift to this contract was negotiated from April 2024.

The Supported Contact services continued to perform important work in difficult economic circumstances and continued to be developed. Supported Contact services continued to be developed during the year. This continues to be an exciting area of development for the service. The Planning Together for Children (PTC) was mobilised in early 2023-24 and has proved extremely successful.

Young Carers has ringfenced monies in 23-24, from previous financial years, with additional funding secured throughout the year for new projects, including the Autism service. The service continues to find innovative ways to extend reach and value, continuing to deliver excellent services.

Criminal Justice services continue to do excellent work meeting increasing demand with growing referral numbers across the extended geography that we support. Some contract uplifts were also negotiated during the 23-24 financial year to ensure that services remain viable.

The principal risks for CANW are those associated with contracted income and this not being reviewed in line with inflation and other increases. There are also risks associated with some shorter term contracts of work that do not provide stability for longer term financial planning. To manage these risks, the charity is regularly reviewing its risk register, undertaking contract negotiation meetings with commissioners and also developing its growth strategy to focus on income generating activity for the business, as well as identifying longer contracts, to provide more stability.

### **Principal Funding**

The majority of funding is from services commissioned by local authorities and other public bodies predominantly across the North of England. Grant funding during the year amounted to £120,607, with contributions from the public totalling £68,339.

# **CHILD ACTION NORTHWEST**

## **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2024**

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### **Investments**

The investment portfolio is held by Schroders, Cazenove Capital, on a discretionary basis with the overall objective being to produce the best financial return possible, within a low to medium risk rating, over a medium to long term period. The financial markets have recovered slightly in the 23-24 financial period. This resulted in a realised and unrealised gain of £141,488.

### **Reserves**

The reserves policy in place is reviewed at least annually by the board.

The group held total funds of £3,082,361 at 31 March 2024. Of these, £41,825 were restricted, therefore these funds were not available for the general purposes of the group. The group held unrestricted funds of £3,040,536 at 31 March 2024. However, of this, £565,736 can only be realised by disposing of tangible fixed assets. Therefore, at 31 March 2024, the group had available liquid unrestricted reserves of £2,474,800.

The required level of reserves, set out in the policy, to cover organisational running costs, if necessary, is £1,650,000. This is based on the planned expenditure in 2023-24. The actual free liquid reserves held at 31 March 2024 were, therefore, £824,800. The Board feels that it is prudent to maintain these surplus free reserves.

The board remains open to possibility of investing in new services, or the expansion of existing ones, whose aims are in line with objectives of the group and which have the potential to contribute to the financial base of the organisation.

The board holds no uncertainties about the charity continuing as a going concern in the coming financial year.

### **Plans for future periods**

The last year has seen CANW continuing to address and respond to growing levels of need demonstrated across the communities and individuals we support. This has led the Charity to review its strategic plan and objectives and to continue to invest in its people and systems to ensure we are well placed to address the many challenges of inequality and inequity.

The impact of inflation continues to influence our financial position – whilst this is much more under control than at the same time last year, the impact is still being felt across some services. In particular, some contract uplifts have had to be negotiated and as we move into the coming 12 months, a number of contracts will be coming to an end. This will mean the re-negotiation of some of these contracts, where CANW is best placed to deliver the services through its talented workforce. In line with these re-negotiations, the strategic plan will continue to be monitored and implemented.

The charity is about to move to a new HQ facility, which leaves exciting opportunity for the original Blackburn orphanage building, The Homestead. Over the next twelve months, plans will be developed to transform the building back into a space for children, rooting the charity in its origins.

## **CHILD ACTION NORTHWEST**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2024**

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The charity is also excited to continue to build and expand its residential offer, with planning permission recently having been granted to convert a previous office premises into a three bedroom residential home for children. It is anticipated that over the coming years, more residential properties will be acquired, increasing the number of places available for those children in need of a loving, caring home and where staying within the family unit or in foster care is not an option for them.

Our plans to grow and develop our service offer has therefore never been more important and our efforts to generate additional voluntary income are designed to provide the sustainability needed to ensure our team can support and engage with more children, families and communities.

We have consulted with our stakeholders, children and commissioners and to understand what is important to them and the services and gaps they would like to see us deliver going forward; Children and Young People have told us about the things that are important to them and what they would like from CANW. They told us that being supported in schools and getting opportunities to learn and develop skills is important to them, that relationships with friends and families can sometimes be difficult and they would like support there. They said that sometimes they feel anxious and down and would like support with their mental health and wellbeing. They also told us that they enjoyed spending time together and that they would like more opportunities to meet together and enjoy activities.

Foster carers have told us that it is important that they receive practical and emotional support and that children in foster families want to receive their own support and that being a voluntary fostering agency with a strong value base is important. They want opportunities to meet with each other and gain peer support and that the relationships with their support workers is important.

Our commissioners and other stakeholders have told us that they want to further develop partnership working, that they can see gaps in mental health provision and that early intervention is important to them. There continues to be gaps in mental health and wellbeing support for Children and Young People who have been looked after and are leaving care. In addition, risk management of the needs of very complex young people is important. Unfortunately, colleagues across our Emotional Health and Wellbeing team have also reported significant increases in levels of self-harm and suicidal ideation, as well as problematic rises in the impact of worrying content from social platforms such as TikTok and Instagram. A focus on mitigating the impact of online content is a priority for the team as well as considering how to develop and disseminate positive digital content.

Partnership working across the voluntary sector has also come into focus this year and will grow as a priority over the next 12 – 18 months and organisations look for opportunities to come together solve complex social problems, rather than working in isolation.



# CHILD ACTION NORTHWEST

## REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

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### Statement of Trustees' responsibilities

The trustees (who are also directors of Child Action Northwest for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

### Auditor

MHA are deemed to be re-appointed under section 487 (2) of the Companies Act 2006.

The trustees' report, incorporating a strategic report, was approved by order of the board of trustees, as the company directors, on 4 November 2024 and signed on its behalf by:

**Marguerite Webb**

.....

**Mrs Webb – Chair**

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS AND TRUSTEES OF CHILD ACTION NORTHWEST

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#### Opinion

We have audited the financial statements of Child Action Northwest (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the trustees 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, except to the extent otherwise explicitly stated in our report, 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.

# **CHILD ACTION NORTHWEST**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE MEMBERS AND TRUSTEES OF CHILD ACTION NORTHWEST**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

#### **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 Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 42, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or 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 auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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.

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF CHILD ACTION NORTHWEST

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#### Auditor's responsibilities for the audit of the 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 specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Reviewing minutes of meetings of those charged with governance;
- Auditing the risk of fraud in revenue, including through the testing of income cut off at the period end and through income transaction testing to provide comfort that revenue is completely stated in the financial statements;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company'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 charitable company's members and its 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Nicola Mason MA(Cantab) FCA DChA**  
 Senior Statutory Auditor  
 For and on behalf of MHA, Statutory Auditor  
 Preston, United Kingdom

November 21, 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

**CHILD ACTION NORTHWEST****CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	4	68,339	-	68,339	51,637
Charitable activities	5	6,387,671	41,211	6,428,882	5,834,190
Investment income	6	40,922	-	40,922	37,042
Other income	7	28,494	-	28,494	36,076
<b>Total incoming resources</b>		<b>6,525,426</b>	<b>41,211</b>	<b>6,566,637</b>	<b>5,958,945</b>
<b>Expenditure on:</b>					
Raising funds		141,416	-	141,416	135,814
Charitable activities					
Care and Accommodation Services		2,212,246	10,000	2,222,246	1,996,749
Youth and Engagement Support		122,355	29,120	151,475	120,552
Family Wellbeing:					
Family Support		3,071,733	12,711	3,084,444	3,005,097
Youth Justice		1,083,953	-	1,083,953	900,643
Adult Community Services		114,429	-	114,429	187,504
<b>Total outgoing resources</b>	8	<b>6,746,132</b>	<b>51,831</b>	<b>6,797,963</b>	<b>6,346,359</b>
		(220,706)	(10,620)	(231,326)	(387,414)
<b>Realised gains/(losses) on investment assets</b>		-	-	-	(58,974)
<b>Unrealised gains/(losses) on investment assets</b>		141,488	-	141,488	(88,240)
<b>Net income/(expenditure)</b>		<b>(79,218)</b>	<b>(10,620)</b>	<b>(89,838)</b>	<b>(534,628)</b>
Transfers between funds	14 & 15	-	-	-	-
<b>Net movement in funds</b>		<b>(79,218)</b>	<b>(10,620)</b>	<b>(89,838)</b>	<b>(534,628)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	14 & 15	3,119,754	52,445	3,172,199	3,706,827
Total funds carried forward	14 & 15	<b>3,040,536</b>	<b>41,825</b>	<b>3,082,361</b>	<b>3,172,199</b>

The Statement of Financial Activities includes all gains and losses in the year.

All activities derive from continuing activities.

**CHILD ACTION NORTHWEST****BALANCE SHEET****FOR THE YEAR ENDED 31 MARCH 2024**

		<b>Group</b>		<b>Charity</b>	
		<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	10	565,736	618,843	565,736	618,843
Investments	11	2,480,314	2,394,904	2,480,314	2,394,904
		<u>3,046,050</u>	<u>3,013,747</u>	<u>3,046,050</u>	<u>3,013,747</u>
<b>Current assets</b>					
Debtors	12	1,142,489	1,101,851	1,142,930	1,035,608
Cash at bank and in hand		486,835	373,913	396,483	356,162
		<u>1,629,324</u>	<u>1,475,764</u>	<u>1,539,413</u>	<u>1,391,770</u>
<b>Creditors</b>					
Amounts falling due within one year	13	(1,593,013)	(1,317,312)	(1,573,138)	(1,300,612)
<b>Net current assets / liabilities</b>		36,311	158,452	(33,725)	91,158
<b>Total assets less current liabilities</b>		<u><b>3,082,361</b></u>	<u><b>3,172,199</b></u>	<u><b>3,012,325</b></u>	<u><b>3,104,905</b></u>
<b>Capital and reserves</b>					
Restricted funds	15	41,825	52,445	41,825	52,445
Unrestricted funds:					
- Revaluation reserve	14	90,000	90,000	90,000	90,000
- Fixed asset funds	14	475,736	528,843	475,736	528,843
- General unrestricted funds	14	2,474,800	2,500,911	2,404,764	2,433,617
		<u>3,040,536</u>	<u>3,119,754</u>	<u>2,970,500</u>	<u>3,052,460</u>
		<u><b>3,082,361</b></u>	<u><b>3,172,199</b></u>	<u><b>3,012,325</b></u>	<u><b>3,104,905</b></u>

These financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2024 and are signed on their behalf by:

**Marguerite Webb**

.....  
Mrs Webb - Chair

Company number: 00820660

**CHILD ACTION NORTHWEST****CONSOLIDATED CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Cash generated from operating activities</b>	<b>1</b>	(4,681)	(367,047)
<b>Cash provided by investing activities</b>			
Interest received		28,494	14,076
Income from listed investments		40,922	37,042
		<hr/>	<hr/>
		69,416	51,118
<b>Cash flows provided by (used in) financing activities</b>			
Payments to acquire tangible assets		(7,891)	(7,531)
Payments to acquire investments		(2,551,303)	(1,114,607)
Receipts from sales of investments		2,571,787	894,488
		<hr/>	<hr/>
		12,593	(227,650)
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<hr/>	<hr/>
		77,328	(543,579)
<b>Cash and cash equivalents at the beginning of the year</b>		457,021	1,000,600
<b>Cash and cash equivalents at the end of the year</b>	<b>2</b>	<hr/> <b>534,349</b> <hr/>	<hr/> <b>457,021</b> <hr/>

**CHILD ACTION NORTHWEST****CONSOLIDATED CASH FLOW STATEMENT NOTES****FOR THE YEAR ENDED 31 MARCH 2024****1 Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net incoming resources	(89,838)	(534,628)
Unrealised (gains)/losses on investment assets	(141,488)	88,240
Depreciation of tangible assets	60,998	63,359
(Profit)/loss on disposal of tangible assets	-	-
(Profit)/loss on disposal of investments	-	58,974
Bank interest received	(28,494)	(14,076)
Income from listed investments	(40,922)	(37,042)
Decrease/(increase) in debtors	(40,638)	(422,617)
Increase/(decrease) in creditors	275,701	430,743
	<u>(4,681)</u>	<u>(367,047)</u>

**2 Analysis of net funds**

	At 1 April 2023 £	Cash flow £	Other non cash changes £	At 31 March 2024 £
Net cash:				
Cash at bank and in hand	373,913	15,922	97,000	486,835
Overdraft	-	-	-	-
	<u>373,913</u>	<u>15,922</u>	<u>97,000</u>	<u>486,835</u>
Cash on short term deposit	83,108	63,310	(97,000)	49,418
Net funds	<u>457,021</u>	<u>79,232</u>	<u>-</u>	<u>536,253</u>

**3 Reconciliation of net cash flow to movement in net funds**

	2024 £	2023 £
Increase/(decrease) in cash in the year	15,922	(541,904)
Increase/(decrease) in liquid resources	63,310	(1,675)
Movement in net funds in the year	<u>79,232</u>	<u>(543,579)</u>
Opening net funds	457,021	1,000,600
Closing net funds	<u>536,253</u>	<u>457,021</u>



# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The registered office is as stated on page 4.

##### Basis of accounting

The financial statements have been prepared 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) issued in October 2019, the Charities Act 2011 and the Companies Act 2006.

Child Action Northwest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Basis of consolidation

The consolidated financial statements incorporate all assets and liabilities and income and expenditure of the wholly owned non-charitable subsidiary community interest company, CANWe Solutions CIC, made to up 31 March 2024.

##### Preparation of the accounts on a going concern basis

At the time of approval of the financial statements, the trustees have considered the charity's financial position and performance. The trustees have considered the twelve month period following approval of the accounts and have concluded that the charity appears to have sufficient cash resources to continue to meet its liabilities as they fall due. This is supported by an investment portfolio of £2,480,314 at 31 March 2024 which could be liquidised to fund short term working capital requirements should the need arise. Therefore the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income, including donations, gifts and legacies, is included in full in the Statement of Financial Activities when receivable.
- Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant, upon delivery of the specified performance.
- Income receivable under contract is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.
- Investment income is recognised on a receivable basis.

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

**CHILD ACTION NORTHWEST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (continued)**

**Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are those costs incurred in attracting voluntary income, fundraising and trading activities undertaken by the CIC.
- Charitable activities include expenditure associated with the operation of the child and young person related activities and include both the direct and support costs relating to these activities. The costs also include the costs of the CIC for delivering such projects.
- Support and governance costs include the costs of central functions and those incurred in the governance of the charity and its assets, associated with constitutional and statutory requirements. Support and governance costs are allocated to each activity on a basis consistent with the use of these resources.

**Fund accounting**

The group has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted funds which are available for use in furtherance of the general objectives of the charity. Designated funds are unrestricted funds set aside for particular purposes.

The revaluation reserve represents the difference between the historical cost of fixed assets and the revalued amount included within the balance sheet.

**Pension scheme**

The group operates group personal pension arrangements. Contributions payable are charged to the profit and loss account in the year they are payable.

**Taxation**

Child Action North West is exempt from corporation tax on its charitable activities. CANWe Solutions CIC is a taxable entity and therefore provisions for tax are included where relevant.

**VAT**

As the charity is not registered for VAT all resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Tangible fixed assets**

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

Homestead & Springfield Court land and buildings	-	4% straight line
Other land and buildings	-	1.8% - 6.5% straight line
Property alterations	-	4% straight line
Furniture & fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	20% straight line

There is no readily available split of the land element included within land and buildings and so the entire balance has been depreciated.

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (continued)

##### **Tangible fixed assets (continued)**

The charity has taken advantage of the transitional provisions of section 35.10 (d) of FRS 102 and has continued to include land and buildings at a combination of cost and a valuation undertaken before the implementation of the Reporting Standard.

Paragraph 16.4A of FRS102 provides an accounting policy choice for group members which rent investment property to another group entity to account for those properties at either fair value through profit or loss or by transferring them to property, plant and equipment and applying the cost model. The latter accounting policy choice has been selected.

##### **Stocks**

No account is taken of stocks of food or other consumable items at the accounting date, on the grounds that the balance is immaterial in value.

##### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Investments are re-stated at their fair value at each subsequent year end and any unrealised gains or losses are reported in the Statement of Financial Activities.

##### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **2 Critical accounting estimates and judgements**

In the application of the charity'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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

#### **Funding on payment by result contracts**

In respect of payment by result contracts, management are required to assess the stage of project delivery at the year end in order to calculate the entitlement earned. If confirmation has not been received by the commissioner on the approved project delivery then the income included within the accounts is based on management's best assessment of the delivery achieved. Any amounts earned but not yet received are included within accrued income and the converse is accounted for within deferred income in order to ensure that the funding is recognised in the same accounting period as the related services are provided.

#### **Impairment of tangible fixed assets**

At each reporting date the trustees are required to assess whether there is any indication of impairment. This is done with reference to third party valuations, if obtained during the period. If not, impairment indicators are considered with reference to the estimated value in use and the assets' future service potential to the charity's beneficiaries.

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Financial performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, CANWe Solutions CIC.

Total incoming resources for the charity alone are £6,449,466 (2023: £5,755,664) and the net decrease in funds for the year is £92,580 (2023: decrease of £550,405).

#### 4 Donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Other donations	68,339	-	68,339	51,637
	<b>68,339</b>	<b>-</b>	<b>68,339</b>	<b>51,637</b>

Income from donations and legacies totalled £51,637 (2022: £51,747) all of which was unrestricted in nature in both the current and previous year.

#### 5 Incoming resources from charitable activities

	Unrestricted £	Restricted £	2024 £	2023 £
Care Services	2,137,329	-	2,137,329	1,799,169
Youth and Community Support	120,574	28,500	149,074	120,448
Family Wellbeing:				
Family Support	2,941,610	12,711	2,954,321	2,800,260
Youth Justice	1,055,147	-	1,055,147	886,332
Adult Community Services	133,011	-	133,011	227,981
	<b>6,387,671</b>	<b>41,211</b>	<b>6,428,882</b>	<b>5,834,190</b>

#### *Prior year incoming resources from charitable activities*

	Unrestricted £	Restricted £	2023 £	2022 £
Care Services	1,799,169	-	1,799,169	2,163,382
Youth and Community Support	120,448	-	120,448	95,786
Family Wellbeing:				
Family Support	2,797,971	2,289	2,800,260	2,980,139
Youth Justice	886,332	-	886,332	699,043
Adult Community Services	227,981	-	227,981	230,203
	<b>5,831,901</b>	<b>2,289</b>	<b>5,834,190</b>	<b>6,168,553</b>

**CHILD ACTION NORTHWEST****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**6 Investment income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from listed investments	40,922	-	40,922	37,042
	<b>40,922</b>	<b>-</b>	<b>40,922</b>	<b>37,042</b>

Investment income totalled £40,922 (2023: £37,042), all of which was unrestricted in nature in both the current and previous year.

**7 Other incoming resources**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	28,494	-	28,494	14,076
Other grant income received	-	-	-	22,000
	<b>28,494</b>	<b>-</b>	<b>28,494</b>	<b>36,076</b>

Other income totalled £28,494 (2023: £36,076), of which £nil (2023: £nil) was restricted and £28,494 was unrestricted (2023: £36,076).

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Total resources expended

	Basis of allocation	Care Services £	Youth Engagement and Support £	Family Support £	Youth Justice £	Public Relations £	Central Management £	Adult Community Services £	Total 2024 £	Total 2023 £
<b>Costs directly allocated to activities</b>										
Salaries and Wages	Direct	393,174	92,153	1,313,525	698,726	103,903	469,088	91,360	<b>3,161,929</b>	2,916,297
National Insurance	Direct	38,691	6,898	100,597	30,020	10,573	50,068	8,200	<b>245,047</b>	236,614
Pension Fund Contributions	Direct	16,597	2,233	40,299	11,919	4,557	20,503	2,893	<b>99,001</b>	95,388
Private Medical Insurance	Direct	400	195	2,615	445	130	342	-	<b>4,127</b>	6,426
Subcontractor costs	Direct	42,409	-	1,080,310	34,705	-	-	4,842	<b>1,162,266</b>	1,149,823
Other staff costs	Direct	36,723	2,205	55,590	72,314	664	42,011	1,563	<b>211,070</b>	181,610
Carers costs	Direct	1,197,815	-	-	-	-	-	-	<b>1,197,815</b>	1,047,861
Service operating costs	Direct	5,705	1,641	3,484	4,458	5,803	2,711	772	<b>24,574</b>	28,938
Training costs	Direct	14,939	1,209	4,616	571	667	2,149	-	<b>24,151</b>	25,145
Fundraising costs	Direct	1,773	2,568	-	-	5,489	5,347	-	<b>15,177</b>	13,817
<b>Support and governance costs allocated to activities</b>										
Rent	Usage	-	-	-	-	-	-	-	-	8,437
Other property costs	Usage	-	-	-	-	-	122,989	1,928	<b>124,917</b>	113,687
Insurance	Usage	-	-	-	-	-	146,392	-	<b>146,392</b>	135,431
Office running costs	Usage	29,466	3,003	28,586	41,520	9,630	170,679	2,744	<b>285,628</b>	288,868
Central management	Usage	441,947	39,161	454,822	189,275	-	(1,125,205)	-	-	-
Audit fees	Usage	-	-	-	-	-	25,635	-	<b>25,635</b>	18,903
Legal fees	Usage	-	-	-	-	-	5,276	-	<b>5,276</b>	6,559
Depreciation	Usage	-	-	-	-	-	60,998	-	<b>60,998</b>	63,359
Loss on disposal of assets	Usage	-	-	-	-	-	-	-	-	-
Bank charges	Usage	-	-	-	-	-	1,017	127	<b>1,144</b>	410
Other central costs	Usage	2,607	209	-	-	-	-	-	<b>2,816</b>	8,786
		<b>2,222,246</b>	<b>151,475</b>	<b>3,084,444</b>	<b>1,083,953</b>	<b>141,416</b>	<b>-</b>	<b>114,429</b>	<b>6,797,963</b>	<b>6,346,359</b>

Total resources expended amounted to £6,797,963 (2023: £6,346,359), of which £6,746,132 was unrestricted (2023: £6,320,258) and £51,831 was restricted (2023: £26,101).

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Total resources expended (continued)

##### *Prior year total resources expended*

	Basis of allocation	Care Services £	Youth Engagement and Support £	Family Support £	Youth Justice £	Public Relations £	Central Management £	Adult Community Services £	Total 2023 £	Total 2022 £
<b>Costs directly allocated to activities</b>										
Salaries and Wages	Direct	321,332	76,339	1,165,343	549,059	89,068	566,541	148,615	<b>2,916,297</b>	2,729,927
National Insurance	Direct	30,637	6,178	93,637	21,636	9,470	64,245	10,811	<b>236,614</b>	211,281
Pension Fund Contributions	Direct	13,281	2,053	37,990	6,319	3,856	30,017	1,872	<b>95,388</b>	88,249
Private Medical Insurance	Direct	976	-	358	-	-	5,092	-	<b>6,426</b>	6,599
Subcontractor costs	Direct	32,902	3,010	1,083,380	23,658	-	-	6,873	<b>1,149,823</b>	1,080,753
Other staff costs	Direct	51,566	2,154	47,655	69,589	5,196	3,227	2,223	<b>181,610</b>	88,014
Carers costs	Direct	1,047,861	-	-	-	-	-	-	<b>1,047,861</b>	1,178,397
Service operating costs	Direct	10,999	992	981	4,016	9,474	890	1,586	<b>28,938</b>	62,526
Training costs	Direct	9,710	305	3,419	474	368	10,869	-	<b>25,145</b>	19,864
Fundraising costs	Direct	1,220	-	250	16	8,331	4,000	-	<b>13,817</b>	1,654
<b>Support and governance costs allocated to activities</b>										
Rent	Usage	-	-	-	-	-	-	8,437	<b>8,437</b>	5,846
Other property costs	Usage	-	-	-	-	-	112,062	1,625	<b>113,687</b>	68,678
Insurance	Usage	-	-	-	-	-	135,431	-	<b>135,431</b>	163,813
Office running costs	Usage	24,988	4,403	35,590	40,276	10,041	170,340	3,230	<b>288,868</b>	246,846
Central management	Usage	448,722	25,032	535,938	185,275	-	(1,194,967)	-	<b>-</b>	10,118
Audit fees	Usage	-	-	-	-	-	18,903	-	<b>18,903</b>	15,495
Legal fees	Usage	-	-	-	-	-	6,559	-	<b>6,559</b>	5,721
Depreciation	Usage	-	-	-	-	-	61,455	1,904	<b>63,359</b>	63,973
Loss on disposal of assets	Usage	-	-	-	-	-	-	-	<b>-</b>	-
Bank charges	Usage	-	-	-	-	-	287	123	<b>410</b>	561
Other central costs	Usage	2,555	86	556	325	10	5,049	205	<b>8,786</b>	843
		<b>1,996,749</b>	<b>120,552</b>	<b>3,005,097</b>	<b>900,643</b>	<b>135,814</b>	<b>-</b>	<b>187,504</b>	<b>6,346,359</b>	<b>6,049,158</b>



**CHILD ACTION NORTHWEST****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**8 Total resources expended (continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total resources expended include:		
Fees payable to the charity's auditor (exclusive of VAT):		
Audit of the charity's annual accounts	11,375	10,350
Audit of the subsidiary's annual accounts	3,750	3,400
	<u><b>15,125</b></u>	<u><b>13,750</b></u>
Fees payable to the charity's auditor for other services (exclusive of VAT):		
Accountancy and other services	3,425	3,125
	<u><b>3,425</b></u>	<u><b>3,125</b></u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Indemnity insurance for the committee and senior employees	13,467	10,219
Operating lease rentals		
- land and buildings	-	-
- other	2,744	4,391
Depreciation of tangible assets	60,988	63,359
Profit/(loss) on disposal of tangible fixed assets	-	-
Profit/(loss) on disposal of investments	-	(58,974)
	<u><b>-</b></u>	<u><b>(58,974)</b></u>

**CHILD ACTION NORTHWEST****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel**

	2024 £	2023 £
<b>Staff Costs</b>		
Salaries and wages	3,161,929	2,916,297
National insurance	245,047	236,614
Pension fund contributions	99,001	95,388
	<u><b>3,505,977</b></u>	<u><b>3,248,299</b></u>

The average number of persons employed by the group during the year was as follows:

		2024	2023
Office and management	- full time	27	23
	- part time	9	9
Others	- full time	23	26
	- part time	45	42
		<u><b>104</b></u>	<u><b>100</b></u>

The full time equivalent of the part time staff is 27 (2023: 31). In addition the charity has made use of an average of 110 (2023: 90) sessional staff during the year working differing hours as and when required. During the year the charity had available to use an average of 168 sessional staff (2023: 131). As at the year end the charity had 186 available members of staff (2023: 143).

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
£60,000 - £70,000	-	1
£80,000 - £90,000	1	1
	<u><b>1</b></u>	<u><b>2</b></u>

The Trustees claimed £nil (2023: £229) in respect of reimbursement of mileage claims and other expenses.

The Board has identified the Chief Executive as being the key management personnel. The employee benefits paid in respect of key management personnel, including employer's pension contributions and employer's national insurance contributions, during the year was £117,771 (2023: £96,728).

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 10 Tangible fixed assets

##### Charity

	Leasehold land and buildings £	Freehold land and buildings £	Furniture & Fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>						
Balance at 1 April 2023						
At deemed cost on transition to FRS102	-	90,000	-	-	-	90,000
At Cost	808,943	685,752	5,181	64,488	266,442	1,830,806
	808,943	775,752	5,181	64,488	266,442	1,920,806
Additions	-	-	-	-	7,891	7,891
Disposals	-	-	-	(47,224)	-	(47,224)
Balance at 31 March 2024	808,943	775,752	5,181	17,264	274,333	1,881,473
<b>Depreciation</b>						
Balance at 1 April 2023	482,185	514,132	518	64,488	240,640	1,301,963
Charge for the year	32,345	16,888	516	-	11,249	60,998
Disposals	-	-	-	(47,224)	-	(47,224)
Balance at 31 March 2024	514,530	531,020	1,034	17,264	251,889	1,315,737
<b>Net book value</b>						
31 March 2024	294,413	244,732	4,147	-	22,444	565,736
31 March 2023	326,758	261,620	4,663	-	25,802	618,843

The original cost of the land and buildings included at a valuation of £90,000 is not known.

##### Group

	Leasehold land and buildings £	Freehold land and buildings £	Furniture & Fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>						
Balance at 1 April 2023						
At deemed cost on transition to FRS102	-	90,000	-	-	-	90,000
At Cost	808,943	685,752	5,181	122,562	298,253	1,920,691
	808,943	775,752	5,181	122,562	298,253	2,010,691
Additions	-	-	-	-	7,891	7,891
Disposals	-	-	-	(47,224)	-	(47,224)
Balance at 31 March 2024	808,943	775,752	5,181	75,338	306,144	1,971,358
<b>Depreciation</b>						
Balance at 1 April 2023	482,185	514,132	518	122,562	272,451	1,391,848
Charge for the year	32,345	16,888	516	-	11,249	60,998
Disposals	-	-	-	(47,224)	-	(47,224)
Balance at 31 March 2024	514,530	531,020	1,034	75,338	283,700	1,405,622
<b>Net book value</b>						
31 March 2024	294,413	244,732	4,147	-	22,444	565,736
31 March 2023	326,758	261,620	4,663	-	25,802	618,843

The original cost of the land and buildings included at a valuation of £90,000 is not known.

**CHILD ACTION NORTHWEST****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****11 Fixed Assets – Investments (Group and charity)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Listed investments		
Market value at 1 April 2023	2,311,796	2,238,891
Additions	2,551,303	1,114,607
Disposals	(2,573,691)	(953,465)
Net gains/(losses) on revaluation at 31 March 2024	141,488	(88,237)
At 31 March 2024	<u>2,430,896</u>	<u>2,311,796</u>
Cash held within investment portfolio	49,418	83,108
Total investments	<u><b>2,480,314</b></u>	<u><b>2,394,904</b></u>
Represented by:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Listed on Recognised Stock Exchange:		
Cazenove Unit Trust		
Equities: UK Equities	26,383	53,136
Europe (ex UK)	37,430	-
Global	1,093,024	1,031,576
Bonds: UK Bonds	388,492	300,894
Global	274,381	369,313
Alternative: Hedge Funds	107,603	138,545
Property		120,531
Commodities	147,377	136,721
Structured Products	50,785	56,601
Others	305,421	104,479
Cash	49,418	83,108
	<u><b>2,480,314</b></u>	<u><b>2,394,904</b></u>
Historical cost at 31 March 2024	<u><b>2,276,718</b></u>	<u><b>2,163,953</b></u>

**Charity**

In addition to the above investments, the charity also controls CANWe Solutions CIC, a company limited by guarantee and registered in England and Wales, which was incorporated on 18 March 2009 and of which Child Action Northwest is the sole member. The CIC commenced trading on 1 April 2009.

The principal activity of the company is that of benefiting the community by working with adults and young people suffering from worklessness, through funding from the government incentives. Its turnover for the year ended 31 March 2024 was £133,011 (2023: £227,980) and the surplus for the year then ended was £2,742 (2022: £15,577). The aggregate of its share capital and reserves at 31 March 2024 was £70,036 (2023: £67,294).

**CHILD ACTION NORTHWEST****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**12 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	558,922	479,663	548,101	479,663
Prepayments	583,567	622,188	574,466	555,945
Amounts owed by subsidiary undertaking	-	-	20,363	-
	<b><u>1,142,489</u></b>	<b><u>1,101,851</u></b>	<b><u>1,142,930</u></b>	<b><u>1,035,608</u></b>

**13 Creditors: Amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	242,027	165,243	241,073	164,289
Accruals and deferred income	1,250,832	1,059,593	1,232,800	1,059,593
Taxation and social security	63,965	56,072	63,255	52,733
Other creditors	36,189	36,404	36,010	13,915
Amounts due to subsidiary undertaking	-	-	-	10,082
	<b><u>1,593,013</u></b>	<b><u>1,317,312</u></b>	<b><u>1,573,138</u></b>	<b><u>1,300,612</u></b>

Included within creditors falling due within one year is deferred income held by the group of £786,196 (2023: £706,282) relating to payments on account received for contracts or performance related grants. The brought forward deferred income of £706,282 was released in full during the year.

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Analysis of unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains on investments £	At 31 March 2024 £
<b>Charity general unrestricted funds</b>						
Revaluation reserve - property	90,000	-	-	-	-	90,000
Fixed asset fund	528,843	-	-	(53,107)	-	475,736
General unrestricted	2,433,617	6,408,255	(6,631,703)	53,107	141,488	2,404,764
	<b>3,052,460</b>	<b>6,408,255</b>	<b>(6,631,703)</b>	<b>-</b>	<b>141,488</b>	<b>2,970,500</b>
<b>CANWe Solutions CIC general unrestricted funds</b>						
Fixed asset fund	-	-	-	-	-	-
General unrestricted	67,294	133,212	(130,470)	-	-	70,036
	<b>67,294</b>	<b>133,212</b>	<b>(130,470)</b>	<b>-</b>	<b>-</b>	<b>70,036</b>
<b>Total general unrestricted funds</b>	<b>3,119,754</b>	<b>6,541,467</b>	<b>(6,762,173)</b>	<b>-</b>	<b>141,488</b>	<b>3,040,536</b>
<b>Total group unrestricted funds</b>	<b>3,119,754</b>	<b>6,541,467</b>	<b>(6,762,173)</b>	<b>-</b>	<b>141,488</b>	<b>3,040,536</b>

#### 15 Analysis of restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains on investments £	At 31 March 2024 £
<b>Charity restricted funds</b>						
Care Services						
National Lottery Leaving Care Grant	10,000	-	(10,000)	-	-	-
Young Carers						
Young Farmers	-	10,211	(10,211)	-	-	-
Young Carers Blackburn	21,767	28,500	(29,120)	-	-	21,147
Young Peoples Space Fund	20,678	-	-	-	-	20,678
Pro Contact - Contact Centre	-	2,500	(2,500)	-	-	-
	<b>52,445</b>	<b>41,211</b>	<b>(51,831)</b>	<b>-</b>	<b>-</b>	<b>41,825</b>
<b>CANWe Solutions CIC restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Group restricted funds</b>	<b>52,445</b>	<b>41,211</b>	<b>(51,831)</b>	<b>-</b>	<b>-</b>	<b>41,825</b>
<b>Total funds - charity</b>	<b>3,104,905</b>	<b>6,449,466</b>	<b>(6,683,534)</b>	<b>-</b>	<b>141,488</b>	<b>3,012,325</b>
<b>Total funds - group</b>	<b>3,172,199</b>	<b>6,582,678</b>	<b>(6,814,004)</b>	<b>-</b>	<b>141,488</b>	<b>3,082,361</b>

During the year ended 31 March 2022 the Charity was awarded a restricted grant from the National Lottery to support a Leaving Care project.

The Young Carers fund and Young Farmers funds relate to donations received for the specific purpose of supporting young carers with activities.

The Young Peoples' Space Fund is a pot of funding that was set up to develop the Young Peoples' Space at the head office building. This development was ongoing at the year end.

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Analysis of funds – prior year

##### Analysis of unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Realised investment gains £	Unrealised investment gains £	At 31 March 2023 £
<b>Charity general unrestricted funds</b>							
Revaluation reserve - property	90,000	-	-	-	-	-	90,000
Fixed asset fund	582,766	-	-	(53,923)	-	-	528,843
General unrestricted	2,906,087	5,753,575	(6,132,754)	53,923	(58,974)	(88,240)	2,433,617
	<b>3,578,853</b>	<b>5,753,575</b>	<b>(6,132,754)</b>	<b>-</b>	<b>(58,974)</b>	<b>(88,240)</b>	<b>3,052,460</b>
<b>CANWe Solutions CIC general unrestricted funds</b>							
Fixed asset fund	1,904	-	-	(1,904)	-	-	-
General unrestricted	49,813	203,080	(187,503)	1,904	-	-	67,294
	<b>51,717</b>	<b>203,080</b>	<b>(187,503)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,294</b>
<b>Total general unrestricted funds</b>	<b>3,630,570</b>	<b>5,956,655</b>	<b>(6,320,257)</b>	<b>-</b>	<b>(58,974)</b>	<b>(88,240)</b>	<b>3,119,754</b>
<b>Total group unrestricted funds</b>	<b>3,630,570</b>	<b>5,956,655</b>	<b>(6,320,257)</b>	<b>-</b>	<b>(58,974)</b>	<b>(88,240)</b>	<b>3,119,754</b>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Realised investment gains £	Unrealised investment gains £	At 31 March 2023 £
<b>Charity restricted funds</b>							
Care Services							
Children in Need	57	-	(57)	-	-	-	-
National Lottery Leaving Care Grant	10,000	-	-	-	-	-	10,000
Young Carers							
Young Farmers	-	2,289	(2,289)	-	-	-	-
Young Carers Blackburn	44,403	-	(22,636)	-	-	-	21,767
Young Peoples Space Fund	21,797	-	(1,119)	-	-	-	20,678
	<b>76,257</b>	<b>2,289</b>	<b>(26,101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,445</b>
<b>CANWe Solutions CIC restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Group restricted funds</b>	<b>76,257</b>	<b>2,289</b>	<b>(26,101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,445</b>
<b>Total funds - charity</b>	<b>3,655,110</b>	<b>5,755,864</b>	<b>(6,158,855)</b>	<b>-</b>	<b>(58,974)</b>	<b>(88,240)</b>	<b>3,104,905</b>
<b>Total funds - group</b>	<b>3,706,827</b>	<b>5,958,944</b>	<b>(6,346,358)</b>	<b>-</b>	<b>(58,974)</b>	<b>(88,240)</b>	<b>3,172,199</b>

# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Analysis of net assets between funds

Charity	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	565,736	565,736
Investments	-	2,480,314	2,480,314
Current assets	41,825	1,497,588	1,539,413
Current liabilities	-	(1,573,138)	(1,573,138)
Total net assets	<b>41,825</b>	<b>2,970,500</b>	<b>3,012,325</b>

Group	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	565,736	565,736
Investments	-	2,480,314	2,480,314
Current assets	41,825	1,587,499	1,629,324
Current liabilities	-	(1,593,013)	(1,593,013)
Total net assets	<b>41,825</b>	<b>3,040,536</b>	<b>3,082,361</b>

#### *Prior year analysis of net assets between funds*

Charity	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	618,843	618,843
Investments	-	2,394,904	2,394,904
Current assets	52,445	1,339,325	1,391,770
Current liabilities	-	(1,300,612)	(1,300,612)
Total net assets	<b>52,445</b>	<b>3,052,460</b>	<b>3,104,905</b>

Group	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	618,843	618,843
Investments	-	2,394,904	2,394,904
Current assets	52,445	1,423,319	1,475,764
Current liabilities	-	(1,317,312)	(1,317,312)
Total net assets	<b>52,445</b>	<b>3,119,754</b>	<b>3,172,199</b>



# CHILD ACTION NORTHWEST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Financial instruments

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
<b>Carrying amount of financial assets</b>				
Measured at fair value through net income/expenditure	2,480,314	2,394,904	2,480,314	2,394,904
Debt instruments measured at amortised cost	558,922	479,663	548,101	479,663
	<b>3,039,236</b>	<b>2,874,567</b>	<b>3,028,415</b>	<b>2,874,567</b>
<b>Carrying amount of financial liabilities</b>				
Measured at amortised cost	<b>342,181</b>	<b>257,719</b>	<b>340,338</b>	<b>241,019</b>

#### 19 Pension commitments

The group operates group personal pension arrangements. Contributions payable by the group amounted to £98,299 (2023: £95,388). Outstanding pension contributions at 31 March 2024 amounted to £15,763 (2023: £15,947).

#### 20 Operating lease commitments

At the reporting end date the group and the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

Charity	Land & buildings		Other assets	
	2024	2023	2024	2023
	£	£	£	£
Within one year	-	-	726	2,524
Within two to five years	-	-	1,089	-
Over 5 years	-	-	-	-
	<b>-</b>	<b>-</b>	<b>1,815</b>	<b>2,524</b>
<b>Group</b>				
	2024	2023	2024	2023
	£	£	£	£
Within one year	-	-	726	2,524
Within two to five years	-	-	1,089	-
Over 5 years	-	-	-	-
	<b>-</b>	<b>-</b>	<b>1,815</b>	<b>2,524</b>

#### 21 Related party transactions

The charity has taken advantage of the exemption conferred by FRS 102 Section 33, in that transactions entered into between two or more members of the group are not disclosed, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

There were no related party transactions apart from any disclosed in note 9 relating to expenses paid to trustees and key management personnel remuneration.