

Charity registration number 222533 (England and Wales)

Company registration number 00820660

**CHILD ACTION NORTHWEST**  
**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CHILD ACTION NORTHWEST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S Peddie	(Appointed 9 May 2024)
	Mrs M Webb	
	Mr J Comyn-Platt	
	Mr L A Baxter	
	Ms R Covey	(Appointed 9 May 2024)
	Ms S Booth-Henry	(Appointed 24 May 2024)
<b>Secretary</b>	Ms A Stathers-Tracey	
<b>Senior Management Team</b>	Mr S Peddie	Chair
	Ms A Stathers-Tracey	Chief Executive
	Ms N Hollinshead	Chief Operating Officer
	Ms C Robinson	Corporate Services Director
	Ms M Dixon	Strategic Director of Operations
<b>Charity number (England and Wales)</b>	222533	
<b>Company number</b>	00820660	
<b>Registered office</b>	Buckshaw Parkway 2 Buckshaw Station Approach Buckshaw Village Chorley Lancashire PR7 7NR	
<b>Regional office</b>	4B Springfield Court Summerfield Road Off Manchester Road Bolton Lancashire BL3 2NT	
<b>Regional office</b>	CANWe Solutions CIC Dixon House Whalley Road Wilpshire Blackburn BB1 9LL	
<b>Auditor</b>	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

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# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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

### 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 regularly 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
- 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).

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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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. The charity is also about to open its first residential children's home, providing a caring, welcoming home for three children.
- 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
- Corporate 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 24/25 financial period, charitable expenditure across the range of services totalled £7,209,522, of which £7,185,875 was unrestricted and £23,647 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 Board of Trustees and the Senior Leadership Team will be working across the organisation to continue 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.

The Charity's Memorandum and Articles of Association permit 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.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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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

At the end of March 2025 we had 21 volunteers registered within two service areas in CANW, including Trustees. This amounted to a total of 327 volunteer hours from April 2024 – March 2025. If this contribution is equated to pay at the minimum wage of £11.44 per hour (as at April 2024) the financial value of this support to CANW is £3,740.88.

Volunteer work included a team clearing the garden and allotment area at the Homestead, with another team wrapping Christmas presents for the children and young people.

The charity has recently created the new role of Volunteer Coordinator, with a remit to grow volunteer engagement across many areas of the business.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# **CHILD ACTION NORTHWEST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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### **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 for half of the working week. This falls in line with a move to the charity's new Head Quarters property, in March 2025. Departments, teams and individual staff members have adapted well to the new way of working and managers report no issues with productivity as a result of less 'contact time' with staff. Equally, the new open plan office environment has created significant collaboration across teams. Hybrid working has paved the way for creativity and innovation for departments and the wider organisations.

Alongside the HR system, the organisation rolled out a Learning Management System (LMS) in October 2024, which has been a resounding success across the organisation. Levels of completion have remained exceptionally high month on month, with variation from 100% attributed only to new starters yet to undertake training. As the organisation increases in size, it is outgrowing its HRIS, which will be re-procured during 25/26.

Recruitment has continued in all areas across the organisation, with hiring managers taking responsibility for shortlisting and interviews, with some extremely successful appointments in all teams.

The charity continues to be a Real Living Wage employer. A full employee assistance programme, Unum Help@hand, has been implemented for staff offering such services as counselling sessions, physiotherapy appointments and finance, lifestyle and wellbeing advice. BenefitsHub was also available, offering discounted rates on shopping and recreational activities.

Staff have access to a number of benefits, including additional annual leave purchase, the award of additional leave for continuous service and access to the pension scheme.

#### **Care and Accommodation**

The service thrived in the financial year, continuing to build on the strengths of the OFSTED inspection in October 2023. As at 31<sup>st</sup> March 2025, there were 53 children placed in foster care, with 3 regular respite placements. 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 2024 Annual Care Conference was well attended and allowed carer participation and sharing of questions and potential service developments they wanted CANW to consider.

The service also created the Youth Council – a group of young people living with our foster families, who come together regularly to share ideas and shape services.

Following the passing of planning permission in September 2024 to convert previous CANW office space to a three bedroomed residential children's home, work began with earnest in January 2025, with the renovations completing at the end of April. The home is now just awaiting on OFSTED approval.

# **CHILD ACTION NORTHWEST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Emotional Health and Wellbeing**

The Young Carers service continues to support children across the Blackburn with Darwen region. This service supported over 360 young carers during the year. Through a grant from the Eric Wright charitable trust, the service is also able to offer therapeutic support to those young carers who require specialist support when dealing with the stresses and strains of being a young carer. The charity continued to offer the Family Autism Service, delivering services for those children and young people with, or waiting for, a diagnosis of autism, along with their families.

Our practitioners continued to support children and young people in schools, working separately with 11 schools across the county (supporting 260 children) and 1,471 children through the Emotional Health and Wellbeing partnership with Lancashire County Council.

Alongside this, the Our Voice project continued, supporting children and young people in care with their emotional health and wellbeing. 107 children in care were supported during the last financial year.

Similarly, funded through a grant from the Dulverton Trust, the team were able to work with 122 young farmers in and around the Ribble Valley, to develop knowledge and understanding of common mental health issues to help them become more self-aware.

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

The Appropriate Adult service works with seven police forces across England and in the 24-25 financial year, accepted over 19,000 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 and engagement with local agencies. 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.

As part of statutory reparation, helping young people to break the cycle between adversity and anti-social behaviour, working alongside communities and the police, a team helped to clear gardens and pathways at a local community centre, as well as maintain Blackburn old cemetery. In the last financial year, 31 young people were supported through this service, completing 544 hours of community reparation.

Our practitioners worked with young people aged 16-20 as part of the Minds4All project, who have faced inequalities whilst trying to access mental health services. The young people co-designed a training package that was delivered to mental health professionals, working with this target age group.

The Virtual Decision pilot programme, which was funded by the Community Alcohol Partnership Innovation Fund, worked with young people over the age of 11, delivering sessions focussing on the early prevention of crime, involvement in gangs and substance misuse, whilst also promoting mental wellbeing and social responsibility. The charity is very proud that one of the team was awarded the Chair's Award from the partnership, for his innovative approach to tackling youth-related issues, including the use of virtual reality headsets.

Break the Cycle is a community rooted early intervention programme, providing intensive support to vulnerable young people across Blackburn with Darwen, Hyndburn and Burnley. The project works primarily with those released from police custody with no further action (NFA), disrupting patterns of reoffending and promote long-term positive life outcomes. The programme received 33 referrals, all of whom received 3 to 6 months of intensive support.



# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Pro Contact

#### Improving Child and Family Arrangements (ICFA)

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. During 24/25, across the two areas, CANW have delivered 377 referrals, with sub-contractors

In Q4 of 24-25, 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? 52% of parents agreed against a national average of other providers of 47%.
- How do parents feel their communication currently supports safe, beneficial and sustainable spending time with arrangements? 64% of parents agreed against a national average of other providers of 53%.

#### 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 24-25, 66 families were supported, with 100% of children giving 5/5 to the staff that have supported them. Contact Services offers supervised and supported contact sessions, as well as supported handover.

#### Planning Together for Children (PTC)

PTC aims to improve co-parenting. CANW delivers PTC across the Northwest of England. In 24-25, CANW worked with 904 parents.

- 90% of parents state 'high satisfaction' with the programme and support offered.
- 92% of participants report having a clearer understanding of the impact of family conflict on children.
- 98% of participants report that they will take action to place the child at the centre of all communications and agreements.
- 89% of parents were able to give examples of what they will do differently as a result of completing the programme.

### Progress against strategic plan

During 24-25, the charity has continued to out-deliver against its strategic plan, delivering strong outputs across each of its services and continuing to grow and develop relationships and opportunities. Alongside this, CANW also relocated to new HQ premises, facilitating efficient delivery of services and collaboration across teams.

### Fundraising

During 24-25, 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.

In November 2024, CANW held a successful charity ball, with the theme 'Shining a Light' – portraying the work of the charity and the support it provides to children, young people and their families.

Thanks to the generosity of local businesses, communities and members of the public, for Christmas 2024 we were yet again overwhelmed with kindness, receiving donations of gifts worth over £6,000. Every single gift reached a child in need, and we are deeply grateful for the support that makes this possible. We are also grateful to every individual and business who donated Easter eggs.

The charity was also lucky to receive a number of volunteer hours during 24-25, reference to which is made earlier in this report.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

The group's incoming resources for the year ended 31 March 2025 amounted to £8,023,431 and outgoing resources amounted to £7,307,801. The surplus reported during the year was £771,712, which was supported by a gain on investment assets of £56,082 and the disposal of 273 Preston New Road of £355,598.

A zero based budgeting exercise was undertaken for the financial year 24-25, with the budget position a marginal deficit of £11,000. This exercise recognised changes in commissioned contracts, staffing costs and a new management structure. This budget was agreed by the Board in the context that work over the coming years would include steps to bring the financial position to an underlying breakeven position.

During the year the Fostering Service continued to be a key contributor to the group's turnover, with uplifts to contract values negotiated well at the beginning of the financial year. Service numbers remained steady, with a drive for the service being on recruiting and retaining new foster carers.

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 24-25 financial year, with an uplift to the contract being applied from April 2024, along with a slightly different funding and delivery model for intensive cases. That said, the service still remains in a deficit position at the end of March 2025.

The ProContact services continued to perform important work in difficult economic circumstances and continued to be developed and delivery outcomes improved. This continues to be an exciting area of development for the service. The Planning Together for Children (PTC) continues to prove extremely successful.

Young Carers continues to be supported by the Eric Wright grant, providing funding for a therapeutic practitioner to work with those children who need additional intervention and support.

Criminal Justice services continue to do excellent work meeting increasing demand with growing referral numbers across the extended geography that we support. Many contracts ran into the +1 extension during the 24/25 financial year.

### 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 £23,393, with contributions from the public totalling £51,971.

### 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 were settled in the financial period 24-25 - this resulted in a realised and unrealised gain of £56,082.

# **CHILD ACTION NORTHWEST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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### **Reserves**

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

The group held total funds of £5,067,273 at 31 March 2025. Of these, £45,900 was restricted, therefore these funds were not available for the general purposes of the group. The group held unrestricted funds of £5,021,373 at 31 March 2025. However, of this, £1,867,670 can only be realised by disposing of tangible fixed assets. Therefore, on 31 March 2025, the group had available liquid unrestricted reserves of £3,153,703.

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 2025-26. The actual free liquid reserves held at 31 March 2025 were, therefore, £1,503,703. The Board feels that it is prudent to maintain these surplus free reserves and has already designated some of these for future use - £40,000 for the procurement and development of an IT system, and £166,601 for future property purchases. The remaining £1,297,102 will fund the lease costs for one year (£120,000) of the Buckshaw HQ, whilst an income stream is being generated from the Homestead property.

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. Alongside this, the charity delivered exceptionally against the strategic plan and continued to invest in its people, systems and networks to ensure it is well placed to address the many challenges facing the sector.

The impact of inflation and an increase in real living wage 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.

Plans to transform the original Homestead building back into a space for children, rooting the charity in its origins are fast progressing, with exciting developments taking place.

The charity is also excited to receive Ofsted accreditation for its first residential children's home, providing a safe and nurturing environment in which three young people can live.

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.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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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.

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.

### Structure, governance and management

This is the annual report of the Trustees for Child Action Northwest for the financial year ending 31 March 2025, 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Peddie	(Appointed 9 May 2024)
Mrs M Webb	
Mr G H Fairweather	(Resigned 2 December 2024)
Mr J Comyn-Platt	
Mr S Damp	(Resigned 29 September 2025)
Mr L A Baxter	
Ms M Rathmell	(Resigned 29 September 2025)
Ms R Covey	(Appointed 9 May 2024)
Ms T Short	(Appointed 17 May 2024 and resigned 1 December 2025)
Ms S Booth-Henry	(Appointed 24 May 2024)
Ms P Campbell	(Appointed 4 November 2024 and resigned 3 November 2025)
Mr N Eatwell	(Resigned 29 August 2024)

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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The board of Trustees has appointed one trustee as director 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. There is not currently the role of treasurer on the board, instead, the board agreed that the scrutiny of finance and assets for the charity was absorbed into the Finance and Assets sub-group and the business agenda for the main board.

The honorary officers are elected each year at the annual general meeting (AGM).

Recently, there has been a small number of resignations from the board of trustees, due to changes in personal circumstances, therefore recruitment of new trustees is underway.

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, along with the use of agencies, as required.

Following on from the recruitment of new trustees, a board development programme has been commissioned, to be attended by all trustees.

Continuing the structure of board meetings from the previous financial year, the board meets bi-monthly, with the three sub-groups (fundraising and volunteering, safeguarding and finance and assets) taking place quarterly. A fourth sub-group, policy review, has also been recently added to the governance structure of the charity. Members of the Senior Leadership Team continue to be present at every board and sub-group 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 oversees the charity's investments and makes 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. Additionally, this sub-group also advises on all matters relating to charity properties.

The Executive Senior Leadership Team meets 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 wider Senior Leadership Team joins these meetings on a six-weekly basis, again providing updates from their service area.

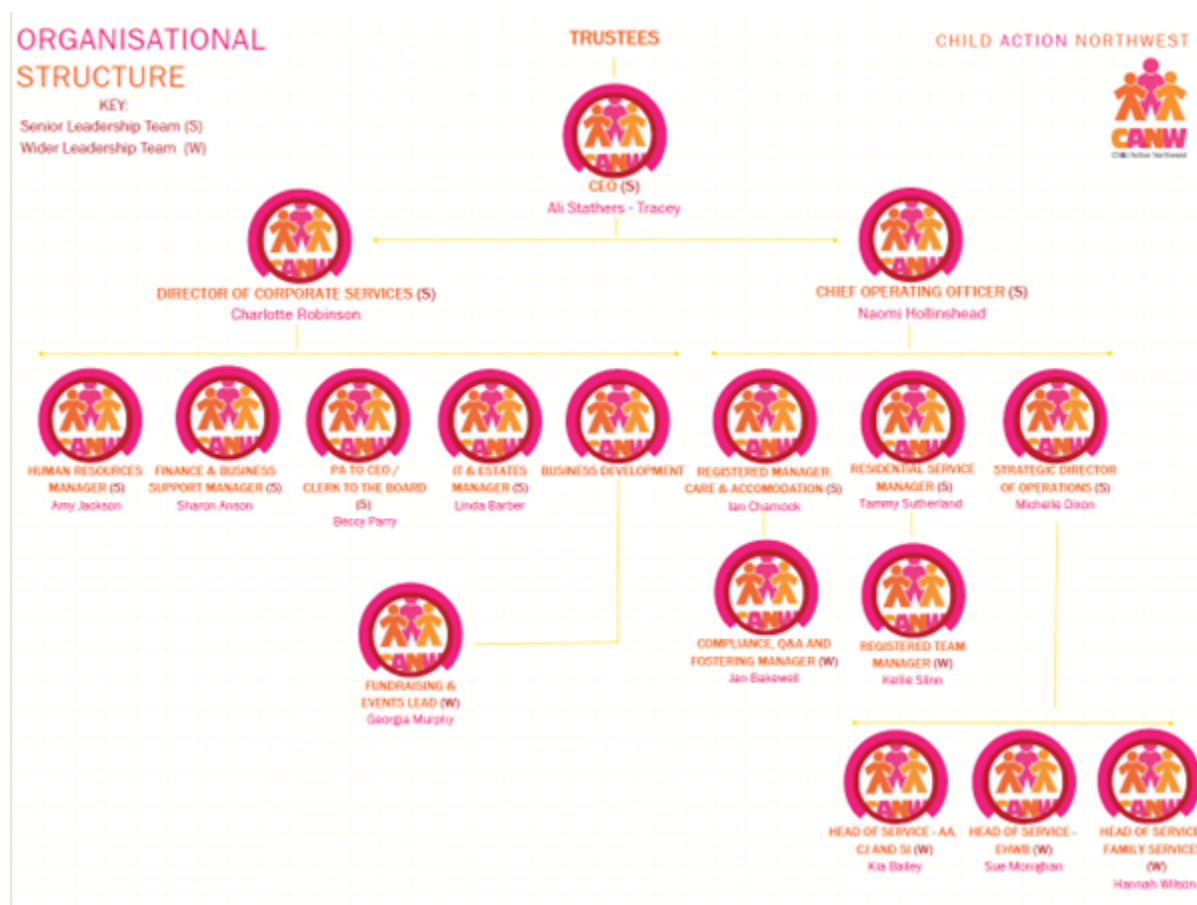
Newly appointed Trustees are invited to attend the CANW induction with the CEO and are provided with an information pack which includes: -

- 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
- Fundraising (Creative Partnerships)

In addition, all Trustees 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. 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. Operational teams attend board meetings on a frequent basis to advise of the delivery of operational services and projects throughout the year.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025



The Board approve and monitor the strategic plan and delegate delivery oversight of operational business plans to the CEO. 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 bi-monthly reports to the Trustee Board. A scheme of delegation is in place to ensure clarity of the financial decision-making process.

The charity was awarded Trusted Standards level 2 accreditation in September 2024, with an action plan developed from this report, which is reviewed and updated regularly by the Senior Leadership Team. Annual meetings will take place with Trusted Standards to review progress against these actions.

Child Action Northwest has a 'Quality Assurance Framework' for all the operational teams. It was implemented in November 2024. The framework is a systematic set of arrangements designed to enable our organisation to know how well it is performing its objectives and responsibilities, and to then use that knowledge to drive planning and development.

CANW offer a wide range of services which needs quality assurance activity specific to the intervention and service it delivers.

The information is collated by the Senior Leadership Team via audits completed by themselves and auditors within the service; findings are shared within the bi-monthly quality assurance meetings and with the trustees. This meeting is chaired by the Chief Operating Officer.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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All practitioners who work for CANW have a vital role in quality assurance and ensuring learning is acted upon and embedded into practice. Practitioners will be informed of any audits/ dip samples / quality assurance activity completed and learning shared. Practitioners would also be responsible for sharing any good practice and dip-sampling alongside managers.

Leaders and managers within CANW are responsible for ensuring high standards of practice through role modelling, oversight, respectful challenge and support. This takes place through:

- Creating a culture where quality assurance activity is valued as business as usual
- Participating in regular quality assurance activity, including management oversight, supervision, dip sampling, practice evaluations, team diagnostics and seeking service feedback from our children, families and vulnerable adults.
- Observing the practice of each practitioner quarterly and providing feedback about areas of strengths and areas that may need improving
- Promoting shadowing opportunities across all services. Back to the floor (practitioners and managers of all levels shadow practitioners) to ensure a good understanding of practice across the organisation.
- Provision of an annual appraisal, which helps practitioners reflect on how their work is helping to improve outcomes for children. Identify themes from appraisals to inform future staff development opportunities!
- Nomination of good practice via the good practice process
- Providing constructive feedback when approving reports and documents
- Providing high quality, reflective supervision that offers support, challenge and sets high aspirations when planning for children
- Helping practitioners to understand and interpret performance data through discussions in team meetings and supervision
- Using team action plans as a tool to determine priorities for improvements and to provide clarity about how the improvements can be made.

Following the quality assurance meetings are the bi-monthly 'Safeguarding Steering Group' and the 'Safeguarding Subgroup' which specifically looks at all safeguarding incident reports within the organisation, ensuring that the safeguarding policy and process is adhered. The meetings also look at outcomes for children and vulnerable adults, areas of good practice and learning for the organisation.

The steering group is chaired by the CEO where in-depth discussion takes place, the subgroup is attended by trustees who feed back to the board and themes of critical incidents they need to be aware of.

In January 2025, a staff consultation began to align paycales to NJC (National Joint Council) to benchmark against other organisations within the voluntary sector, as well as the public sector. This was successfully implemented. The charity has a full appraisal system in place, with all staff receiving an appraisal with their line manager. The CEO and Chair have ensured that the Board and Management Teams have had access to expert advice, including Finance, Commissioning and Business Development as required. The Chair of the Board meets regularly with the CEO

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. Relationships with other organisations, particularly those in the VCFSE sector have continued to grow and flourish this year, along with some strong corporate partnerships.

Previous 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. This led to the creation of a hybrid working policy for the organisation, which has been very well received.

# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **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;

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.

### **Statement of trustees' responsibilities**

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

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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

PM+M Solutions for Business LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.



# CHILD ACTION NORTHWEST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr S Peddie  
**Trustee**

15 December 2025

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CHILD ACTION NORTHWEST

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#### Opinion

We have audited the financial statements of Child Action NorthWest (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity 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 Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, 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.

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

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILD ACTION NORTHWEST

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose 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 Charity'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 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**

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.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILD ACTION NORTHWEST

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### Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - the matters discussed among the audit engagement team including significant component audit teams and involving relevant specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety regulations, pensions legislation and tax legislation.

# CHILD ACTION NORTHWEST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILD ACTION NORTHWEST

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### Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

### 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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.

*PM+M Solutions for Business LLP*

### Ceri Dixon BSc (Hons) FCA (Senior Statutory Auditor)

For and on behalf of PM+M Solutions for Business LLP, Statutory Auditor

Chartered Accountants

New Century House

Greenbank Technology Park

Challenge Way

Blackburn

Lancashire

BB1 5QB

Date: 27/01/2026

# CHILD ACTION NORTHWEST

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	51,971	-	51,971	68,339	-	68,339
Charitable activities	4	7,513,438	42,500	7,555,938	6,387,671	41,211	6,428,882
Investments	5	38,549	-	38,549	40,922	-	40,922
Other income	6	376,973	-	376,973	28,494	-	28,494
<b>Total income</b>		<b>7,980,931</b>	<b>42,500</b>	<b>8,023,431</b>	<b>6,525,426</b>	<b>41,211</b>	<b>6,566,637</b>
<b>Expenditure on:</b>							
Raising funds		98,279	-	98,279	141,416	-	141,416
Charitable activities		7,185,875	23,647	7,209,522	6,604,716	51,831	6,656,547
<b>Total expenditure</b>		<b>7,284,154</b>	<b>23,647</b>	<b>7,307,801</b>	<b>6,746,132</b>	<b>51,831</b>	<b>6,797,963</b>
Net gains/(losses) on investments	12	56,082	-	56,082	141,488	-	141,488
<b>Net income/(expenditure)</b>		<b>752,859</b>	<b>18,853</b>	<b>771,712</b>	<b>(79,218)</b>	<b>(10,620)</b>	<b>(89,838)</b>
Transfers between funds		14,778	(14,778)	-	-	-	-
<b>Other recognised gains and losses:</b>							
Revaluation of tangible fixed assets		1,213,000	-	1,213,000	90,000	-	90,000
<b>Net movement in funds</b>	9	<b>1,980,637</b>	<b>4,075</b>	<b>1,984,712</b>	<b>10,782</b>	<b>(10,620)</b>	<b>162</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		3,040,736	41,825	3,082,561	3,029,754	52,445	3,082,199
<b>Fund balances at 31 March 2025</b>		<b>5,021,373</b>	<b>45,900</b>	<b>5,067,273</b>	<b>3,040,536</b>	<b>41,825</b>	<b>3,082,361</b>

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

# CHILD ACTION NORTHWEST

## GROUP BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14	1,867,670		565,736	
Investments	15	2,040,985		2,480,314	
		<u>3,908,655</u>		<u>3,046,050</u>	
<b>Current assets</b>					
Debtors	16	1,315,405		1,142,489	
Cash at bank and in hand		1,036,340		486,835	
		<u>2,351,745</u>		<u>1,629,324</u>	
<b>Creditors: amounts falling due within one year</b>	17	(1,193,127)		(1,593,013)	
Net current assets		<u>1,158,618</u>		<u>36,311</u>	
<b>Total assets less current liabilities</b>		<u>5,067,273</u>		<u>3,082,361</u>	
<b>Income funds</b>					
Restricted funds - general	19	45,900		41,825	
<u>Unrestricted funds</u>					
Designated funds	20	861,271		475,736	
General unrestricted funds		2,947,102		2,474,800	
Revaluation reserve		1,213,000		90,000	
		<u>5,021,373</u>		<u>3,040,536</u>	
		<u>5,067,273</u>		<u>3,082,361</u>	

The financial statements were approved by the Trustees on 15 December 2025



Mr S Peddie  
Trustee

Company registration number 00820660

# CHILD ACTION NORTHWEST

## CHARITY BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14	1,867,670		565,736	
Investments	15	2,040,985		2,480,314	
		<u>3,908,655</u>		<u>3,046,050</u>	
<b>Current assets</b>					
Debtors	16	1,330,800		1,142,930	
Cash at bank and in hand		872,696		396,483	
		<u>2,203,496</u>		<u>1,539,413</u>	
<b>Creditors: amounts falling due within one year</b>	17	(1,186,537)		(1,573,138)	
Net current assets/(liabilities)		<u>1,016,959</u>		<u>(33,725)</u>	
<b>Total assets less current liabilities</b>		<u>4,925,614</u>		<u>3,012,325</u>	
<b>Income funds</b>					
Restricted funds - general	19	45,900		41,825	
<u>Unrestricted funds</u>					
Designated funds	20	682,337		475,736	
General unrestricted funds		2,984,377		2,404,764	
Revaluation reserve		<u>1,213,000</u>		<u>90,000</u>	
		<u>4,879,714</u>		<u>2,970,500</u>	
		<u>4,925,614</u>		<u>3,012,325</u>	

The financial statements were approved by the Trustees on 15 December 2025

*Mr S Peddie*

Mr S Peddie  
Trustee

**Company registration number 00820660**

The consolidated accounts of the Group include the financial statements of the charity and its subsidiary undertaking for the year ended 31 March 2025. A separate Statement of Financial Activities for the charity has not been presented because the subsidiary has taken advantage of exemption by section 408 of the Companies Act 2006. The gain of the charity for the year ended 31 March 2025 was £772,090 (2024: Deficit £92,580).



# CHILD ACTION NORTHWEST

## GROUP STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	24		(199,806)		(4,681)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(194,682)		(7,891)	
Proceeds from disposal of tangible fixed assets		355,598		-	
Purchase of investments		-		(2,551,303)	
Proceeds from disposal of investments		497,245		2,571,787	
Interest received		21,375		28,494	
Investment income received		38,549		40,922	
<b>Net cash generated from investing activities</b>			718,085		82,009
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			518,279		77,328
Cash and cash equivalents at beginning of year			534,349		457,021
<b>Cash and cash equivalents at end of year</b>			1,052,628		534,349

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Child Action NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is Buckshaw Parkway, 2 Buckshaw Station Approach, Buckshaw Village, Chorley, Lancashire, PR7 7NR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Basis of consolidation

The consolidated accounts of the Group include the financial statements of the charity and its subsidiary undertaking for the year ended 31 March 2025. A separate Statement of Financial Activities for the charity has not been presented because the subsidiary has taken advantage of the exemption by section 408 of the Companies Act 2006.

#### 1.3 Going concern

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

#### 1.4 Charitable funds

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

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

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

#### 1.5 Income

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

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

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

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

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 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 trustee's annual report.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified 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 delivery 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.

#### 1.7 Tangible fixed assets

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

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

Freehold Land and buildings	4% straight line
Leasehold land and buildings	1.8% - 6.5% straight line
Furniture & fittings	10% straight line
Motor Vehicles	25% straight line
Equipment	20% straight line

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

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

#### 1.8 Fixed asset investments

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.9 Impairment of fixed assets

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

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Cash and cash equivalents

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

#### 1.11 Financial instruments

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

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

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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

##### **Basic financial liabilities**

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

#### 1.12 Employee benefits

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

#### 1.13 Retirement benefits

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

#### 1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

##### Funding on payment by results 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.

### 3 Group donations and legacies

	Unrestricted funds	Restricted funds general	Total 2025	Total 2024
	£	£	£	£
Donations	51,971	-	51,971	68,339
	<u>51,971</u>	<u>-</u>	<u>51,971</u>	<u>68,339</u>
For the year ended 31 March 2024	68,339	-	-	68,339
	<u>68,339</u>	<u>-</u>	<u>-</u>	<u>68,339</u>

### 4 Group Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Care Services	2,631,700	-	2,631,700	2,137,329	-	2,137,329
Youth and Community Support	107,966	40,000	147,966	120,574	28,500	149,074
Family Support	3,428,745	2,500	3,431,245	2,941,610	12,711	2,954,321
Youth Justice	1,104,917	-	1,104,917	1,055,147	-	1,055,147
Adult Community Services	240,110	-	240,110	133,011	-	133,011
	<u>7,513,438</u>	<u>42,500</u>	<u>7,555,938</u>	<u>6,387,671</u>	<u>41,211</u>	<u>6,428,882</u>

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Investment Income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from listed investments	<u>38,549</u>	<u>-</u>	<u>38,549</u>	<u>40,922</u>
<b>For the year ended 31 March 2024</b>	<u>40,922</u>	<u>-</u>	<u>-</u>	<u>40,922</u>

### 6 Other income

	Unrestricted funds general 2025 £	Total 2024 £
Net gain on disposal of tangible fixed assets	<b>355,598</b>	-
Interest receivable	<u>21,375</u>	<u>28,494</u>
	<u><b>376,973</b></u>	<u>28,494</u>

### 7 Gift aid payment of trading subsidiary

The Community Interest Company, CANWe Solutions CIC is a trading arm of CANW whose surpluses are gift aided to the Charity to support its charitable work. A summary of the trading results for the year ended 31 March 2025 is:

	Total 2025 £	Total 2024 £
Turnover	<b>239,906</b>	133,012
Operating costs	<u>(174,837)</u>	<u>(130,432)</u>
Operating profit	<u><b>65,069</b></u>	<u>2,580</u>
Interest	<u><b>212</b></u>	<u>201</u>
Profit before taxation	<u><b>65,281</b></u>	<u>2,781</u>

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 7 Gift aid payment of trading subsidiary

(Continued)

The profits are gift aided to the Charity within 9 months of the year end. The total amount gift aided in the year to 31 March 2025 totalled £7k this represented the taxable profits for the year ended 31 March 2024.

The assets and liabilities of the subsidiary were:

Current assets	<b>185,930</b>	110,274
Current liabilities	<b>(50,373)</b>	(40,238)
Total net assets	<b>135,557</b>	70,036
	<hr/>	<hr/>
Aggregate share capital and reserves	<b>135,557</b>	70,036
	<hr/>	<hr/>

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Support costs allocated to activities

									Total	Total
	Basis of allocation	Care Services	Youth Engagement and Support	Family Youth Support	Youth Justice	Public Relations	Central Management	Adult Community Services	2025	2024
		£	£	£	£	£	£	£	£	£
Costs directly allocated to activities										
Staff costs	Direct	461,747	66,446	1,310,824	769,205	61,998	496,020	101,885	3,268,125	3,161,929
National Insurance	Direct	47,859	4,917	102,205	33,939	6,049	53,778	9,690	258,437	245,047
Pension Fund Contributions	Direct	14,740	1,575	38,591	11,457	3,207	18,731	3,208	91,509	99,001
Private Medical Insurance	Direct	615	169	2,953	238	104	559	208	4,846	4,127
Subcontractor costs	Direct	7,699	-	1,222,504	20,552	-	22,071	2,712	1,275,538	1,162,266
Other staff costs	Direct	26,657	1,249	48,128	76,242	712	6,850	6,569	166,407	211,070
Carers costs	Direct	1,468,944	-	-	-	-	-	-	1,468,944	1,197,815
Service operating costs	Direct	5,533	1,191	2,439	8,371	8,630	2,588	8,722	37,474	24,574
Training costs	Direct	6,724	-	6,148	678	2,000	14,094	-	29,644	24,151
Fundraising costs	Direct	1,750	-	160	-	505	880	-	3,295	15,177
Support and governance costs allocated to activities										
Rent	Usage	-	-	-	-	-	22,147	-	22,147	-
Other property costs	Usage	-	-	-	-	-	140,681	1,861	142,542	124,917
Insurance	Usage	-	-	-	-	-	148,645	-	148,645	146,392
Office running costs	Usage	15,196	3,028	27,730	25,067	2,915	186,230	3,648	263,814	285,628
Central management	Usage	299,395	20,344	632,860	266,920	-	(1,219,519)	-	-	-
Audit fees	Usage	-	-	-	-	-	18,030	6,330	24,360	25,635
Legal fees	Usage	-	-	-	-	-	4,293	34	4,327	5,276
Depreciation	Usage	-	-	-	-	-	72,888	-	72,888	60,998
Bank charges	Usage	-	-	-	-	-	2,372	93	2,465	1,144
Other central costs	Usage	1,630	1,047	615	558	-	20,821	(2,277)	22,394	2,816
For the year ended 31 March 2025		2,358,489	99,966	3,395,157	1,213,227	86,120	12,159	142,683	7,307,801	6,797,963
For the year ended 31 March 2024		2,222,246	151,475	3,084,444	1,083,953	141,416	-	114,429		6,797,963



# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>9</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	<b>12,500</b>	11,375
	- for the audit of the subsidiary's financial statements	<b>4,000</b>	3,750
	- for accountancy and other financial services	<b>3,500</b>	3,425
	Depreciation of owned tangible fixed assets	<b>72,888</b>	60,988
	Profit on disposal of tangible fixed assets	<b>(355,598)</b>	-
	Operating lease charges	<b>22,140</b>	2,744

### 10 Trustees

During the year, TNZ Global Limited a company in which Tina Short, a Trustee, is also a Director, provided services to the charity totalling £2,000 (2024: nil). The total amount outstanding at year end was £nil (2024: £nil).

No other trustees (or any persons connected to them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Office and management - full time	<b>27</b>	27
Office and management - part time	<b>11</b>	9
Others - full time	<b>26</b>	23
Others - part time	<b>33</b>	45
Total	<b>97</b>	104

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>3,268,125</b>	3,161,929
Social security costs	<b>258,436</b>	245,047
Other pension costs	<b>91,509</b>	99,001
	<b>3,618,070</b>	3,505,977

The full time equivalent of the part time staff is 57.5 (2024: 27). In addition the charity has made use of an average of 103 (2024: 110) sessional staff during the year working differing hours as and when required. During the year the charity had available to use an average of 169.08 (2024: 168) sessional staff. As at the year end the charity had 278 (2024: 186) available members of staff.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Employees

(Continued)

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

	2025 Number	2024 Number
£60,000 to £70,000	2	1
£80,000 to £90,000	1	-

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate remuneration	189,539	117,771

The board has identified the Chief Executive Officer, the Chief Operating Office and the Corporate Services Director as key management personnel. In the prior year this was the Chief Executive Officer only as the other roles are new roles in the current year and are included for a part year only. The employee benefits paid in respect of key management personnel includes employers pension and employers NI contributions.

### 12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	56,082	141,488

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Tangible fixed assets

Group and Charity	Freehold Land and buildings	Leasehold land and buildings	Plant & Equipment	Furniture & Fittings	Motor Vehicles	Total
	£	£	£	£	£	£
<b>Cost or valuation</b>						
At 1 April 2024	775,752	808,943	306,144	5,181	75,338	1,971,358
Additions	132,868	-	36,786	25,028	-	194,682
Disposals	(48,048)	-	-	-	-	(48,048)
Revaluation	515,386	(385,616)	-	-	-	129,770
At 31 March 2025	1,375,958	423,327	342,930	30,209	75,338	2,247,762
<b>Depreciation and impairment</b>						
At 1 April 2024	531,020	514,530	283,700	1,034	75,338	1,405,622
Depreciation charged in the year	20,511	32,357	16,997	3,023	-	72,888
Eliminated in respect of disposals	(15,188)	-	-	-	-	(15,188)
Revaluation	(536,343)	(546,887)	-	-	-	(1,083,230)
At 31 March 2025	-	-	300,697	4,057	75,338	380,092
<b>Carrying amount</b>						
At 31 March 2025	1,375,958	423,327	42,233	26,152	-	1,867,670
At 31 March 2024	244,732	294,413	22,444	4,147	-	565,736

Land and buildings with a carrying amount of £194k were revalued at July 2024 by Eddison's, independent valuers not connected with the Charity on the basis of market value. Further land and buildings with a carrying value of £262k have been revalued at July 2025 by Aspinall Verdi, independent valuers not connected with the Charity on the basis of market value. The valuations conform to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Fixed asset investments

Group	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	2,480,314
Valuation changes	56,082
Other	1,834
Disposals	(497,245)
At 31 March 2025	2,040,985
<b>Carrying amount</b>	
At 31 March 2025	2,040,985
At 31 March 2024	2,480,314

	2025 £	2024 £
Investments at fair value comprise:		
Cazenove Unit Trust	-	26,383
Equities	937,562	1,130,454
Bonds	515,855	662,873
Alternative	382,260	305,765
Others	177,446	305,421
Cash	27,862	49,418
	2,040,985	2,480,314

Charity	Group 2025 £	Group 2025 £	Charity 2025 £	Charity 2025 £
Other investments comprise:				
Investments in subsidiaries	-	-	1	1

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.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade debtors	571,782	558,922	549,808	548,101
Amounts owed by subsidiary undertakings	-	-	43,783	20,363
Prepayments and accrued income	743,623	583,567	737,209	574,466
	<u>1,315,405</u>	<u>1,142,489</u>	<u>1,330,800</u>	<u>1,142,930</u>

### 17 Creditors: amounts falling due within one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade creditors	91,519	242,026	90,764	241,073
Other taxation and social security	64,212	63,965	63,481	63,255
Other creditors	42,411	36,190	42,225	36,010
Accruals and deferred income	994,985	1,250,832	990,067	1,232,800
	<u>1,193,127</u>	<u>1,593,013</u>	<u>1,186,537</u>	<u>1,573,138</u>

#### Deferred Income

	Group 2025 £	Charity 2024 £
Deferred income at 1 April 2024	786,196	786,196
Movement in the year	289,293	289,293
Deferred income at 31 March 2025	<u>496,903</u>	<u>496,903</u>

The deferred income balance of held by the group relates to payments on account received for contracts or performance related grants. The brought forward deferred income was released in full during the year.

### 18 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>91,509</u>	<u>99,001</u>

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

Outstanding pension contributions at 31 March 2025 amounted to £18,215 (2024: £15,763).

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Restricted funds

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

Group and Charity	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Young Peoples Outdoor Space	-	6,500	-	5,900	12,400
Young Carers Blackburn	21,147	33,500	(21,147)	-	33,500
Young Peoples Space Fund	20,678	-	-	(20,678)	-
Pro Contact - Contact Centre	-	2,500	(2,500)	-	-
	<u>41,825</u>	<u>42,500</u>	<u>(23,647)</u>	<u>(14,778)</u>	<u>45,900</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
National Lottery Leaving Care Grant	10,000	-	(10,000)	-	-
Young Farmers Blackburn	-	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)	-	-
	<u>52,445</u>	<u>41,211</u>	<u>(51,831)</u>	<u>-</u>	<u>41,825</u>

The Young People's outdoor space is a pot of funding to provide for the specific purpose to develop outdoor spaces for young people on CANW premises. This development was ongoing at year end.

The Young Carers Blackburn monies is a specific pot of funding to provide therapeutic support to children in Blackburn and Darwen who are young carers.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 20 Unrestricted funds

Group and Charity	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Fixed Asset Fund	475,736	-	-	178,934	-	654,670
IT Software Procurement	-	-	-	40,000	-	40,000
Future property Fund	-	-	-	166,601	-	166,601
General funds	2,474,800	7,980,931	(7,284,154)	(280,557)	56,082	2,947,102
	2,950,536	7,980,931	(7,284,154)	104,978	56,082	3,808,373
Revaluation reserve	90,000	-	-	(90,000)	1,213,000	1,213,000
	3,040,536	7,980,931	(7,284,154)	14,978	1,269,082	5,021,373
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31 March 2024 £</b>
Fixed asset funds	528,843	-	-	(53,107)	-	475,736
General funds	2,410,911	6,525,426	(6,656,132)	53,107	141,488	2,474,800
	3,029,754	6,525,426	(6,746,132)	-	141,488	2,950,536
Revaluation reserve	90,000	-	-	-	-	90,000

The balance carried on the fixed asset fund represents the net book value of tangible fixed assets, less the balance on the revaluation reserve. Depreciation is to be charged against the fixed asset fund in future years.

The IT software procurement fund is monies specifically identified to support the implementation of a fit for purpose IT solution, primarily to support those services delivered by Family Services, but that could also be used across other service areas of CANW.

The future property fund is reserves specifically identified to support the growth of CANW's estate in future years.

The allocation of the general funds pot is detailed in the charity's reserves policy and includes funds to cover operating costs and for future projects to ensure the growth and sustainability of the charity,

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Group</b>			
Tangible assets	1,867,670	-	1,867,670
Investments	2,040,985	-	2,040,985
Current assets/(liabilities)	1,112,718	45,900	1,158,618
	<u>5,021,373</u>	<u>45,900</u>	<u>5,067,273</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Charity</b>			
Tangible assets	1,867,670	-	1,867,670
Investments	2,040,985	-	2,040,985
Current assets/(liabilities)	971,059	45,900	1,016,959
	<u>4,879,714</u>	<u>45,900</u>	<u>4,925,614</u>



# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 21 Analysis of net assets between funds

(Continued)

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

	Unrestricted funds	Restricted funds	Total
Group	2024	2024	2024
	£	£	£
Tangible assets	565,736	-	565,736
Investments	2,480,314	-	2,480,314
Current assets/(liabilities)	(5,514)	41,825	36,311
	<u>3,040,536</u>	<u>41,825</u>	<u>3,082,361</u>
Charity	2025	2025	2025
	£	£	£
Tangible assets	565,736	-	565,736
Investments	2,480,314	-	2,480,314
Current assets/(liabilities)	(75,550)	41,825	(33,725)
	<u>2,970,500</u>	<u>41,825</u>	<u>3,012,325</u>

### 22 Operating lease commitments

#### Lessee

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

	2025	2024
Group and Charity	£	£
Within one year	135,615	726
Between two and five years	501,000	1,089
	<u>636,615</u>	<u>1,815</u>

### 23 Related party transactions

The charity has taken advantage of the exemption conferred by FRS102 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.

# CHILD ACTION NORTHWEST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>24</b>	<b>Cash absorbed by operations</b>	<b>2025 £</b>	<b>2024 £</b>
	Surplus/(deficit) for the year	<b>771,712</b>	(89,838)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	<b>(59,924)</b>	(69,132)
	Gain on disposal of tangible fixed assets	<b>(355,598)</b>	-
	Fair value gains and losses on investments	<b>(56,082)</b>	(141,488)
	Depreciation and impairment of tangible fixed assets	<b>72,888</b>	60,998
	<b>Movements in working capital:</b>		
	(Increase) in debtors	<b>(172,916)</b>	(40,922)
	(Decrease)/increase in creditors	<b>(399,886)</b>	275,701
	<b>Cash absorbed by operations</b>	<b>(199,806)</b>	(4,681)
<b>25</b>	<b>Analysis of changes in net funds</b>		

The Charity had no material debt during the year.