FRESH FUTURES (NCC)

England & Wales · Charity number 288125

Details

Other names	NATIONWIDE CHILDREN'S CENTRE, NATIONAL CHILDREN'S CENTRE
Status	Registered
Legal form	Charitable company
Company number	01763241
Registered	1983-11-04
Register	View on the Charity Commission register

Contact

Address	Fresh Futures Brian Jackson House 2 New North Parade Huddersfield HD1 5JP
Phone	01484519955
Email	info@freshfutures.org.uk
Website	www.freshfutures.org.uk

Activities

Objects: The charity's objects ('Objects') are specifically restricted to the following:To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals;(b) advancing education;(c) relieving unemployment;(d) improving health and wellbeing of children and young people;(e) promoting positive, meaningful, and healthy relationships; and(f) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

Activities: Delivering services and support to children, young people, families and older people in need and working with partners to promote sustainable early intervention and preventative services.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,445,262	£3,969,319	£1,968,533	107
2024-03-31	£3,408,190	£3,552,725	£2,492,590	113
2023-03-31	£3,600,216	£3,399,544	£2,637,125	117
2022-03-31	£3,560,192	£2,788,255	£2,436,453	111
2021-03-31	£2,419,623	£2,548,724	£1,664,514	109

Trustees

Name	Role	Appointed
Andrew Duncan		2022-07-05
Anna Galindo		2025-11-25
Christopher Hardern		2019-01-03
Clare Thomlinson		2025-11-25
Jennie Green		2025-11-25
Lucy Jackson		2024-01-23
Nigel Garrow		2022-07-05
Oliver Burbage-Hall		2025-11-25
Paul Marygold Brockwell		2022-11-15
Shakkela Ajaib-Latif		2020-10-01

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FRESH FUTURES (NCC)

England & Wales - Charity number 288125

Accounts

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Registration Number: 01763241
Charity Number: 288125

Fresh Futures (NCC)
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the Year Ended 31 March 2025

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Fresh Futures (NCC)

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Fresh Futures (NCC)

Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2025

Trustees

The trustees who served during the year were:

Lucy Jackson	Chair	(appointed Chair 21 January 2025)
Dr Ira Laketic-Ljubojevic	Chair	(resigned 31 December 2024)
Shakkela Ajaib-Latif		
Paul Brockwell		
Malcolm Duncan		
Nigel Garrow		
Gill Goodswen		(resigned 9 July 2024)
Chris Hardern		
Joanne Kiernan		(resigned 25 March 2025)
Philip Longworth		(resigned 25 March 2025)
Carole Pattison		(resigned 30 July 2024)
Emma Reed		(resigned 25 March 2025)
Chloe Williams		(resigned 23 July 2025)

Honorary President
Barry Sheerman

Honorary Vice Presidents
Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Company registered number
01763241

Charity registered number
288125

Registered office
Brian Jackson House
2 New North Parade
Huddersfield
HD1 5JP

Company secretary

Shaista Ahmed	(resigned 26 June 2024)
Mark Farmer	(appointed 26 June 2024)

Auditor
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers
National Westminster Bank
8 Market Place
Huddersfield
HD1 2AN

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Fresh Futures (NCC)

Chair's Introduction

I am thrilled to be writing this introduction to our Annual Report for 2024-2025, having had the honour of being appointed Chair of the charity in January 2025. I would like to thank my predecessor, Ira Laketic-Ljubojevic, for her strong stewardship over the last 3 years, leading the charity in the challenging time as society emerged from the Covid pandemic. I joined the charity as a Trustee in 2024 and am proud that the charity that my father, Brian Jackson, had the vision to start 50 years ago is still making a difference to the lives of children, young people and communities across West Yorkshire and beyond.

We celebrated this 'golden anniversary' throughout the year with both the people we serve and those that make the charity what it is today, highlights included hosting a family day summer party for all our people, and the Kirklees Top 100 Companies summer networking event. We also successfully opened our post 16 provision in November 2024 with a growing number of students being referred, a real testimony to the quality of the teaching and nurture these young people receive, who otherwise would have had no positive experiences and support once leaving school at 16. I would like to thank Leach, who donated and installed a wonderful pictorial timeline in Brian Jackson House bringing to life significant events for the charity and children and young people in the UK over the last 50 years.

During this year we took the opportunity of this significant milestone to consider our future and the next 50 years. We partnered with Pilotlighters (an organisation which enables charities to harness the knowledge and skills of business experts) to really understand who we are serving, and the impact we want to achieve. The outcome of this was that the Trustees agreed a new strategic model in March 2024, with a clear vision of how we 'improve lives and inspire change' by working with vulnerable and disadvantaged children and young people, through the achievement of 3 outcomes that all of our services must contribute towards:

- Improve children and young people lives by providing opportunities to enable them to achieve a positive destination that is right for them
- Empower families and significant adults to make positive choices so children and young people live healthy and happy lives
- Work within their communities to support children, young people and their families and advocate for them

This year has been a financially challenging one for all charities, and specifically for us because we made a strategic investment in line with our first outcome and committed our free reserves into the expansion of Brian Jackson College through the creation of a 16 – 18-year-old offering. The costs of this work were higher than expected, and our 9-11 student numbers were lower than projections leading to a changing financial situation in the short term. I would like to thank the Leadership Team who have led a comprehensive review of all the charity's costs and operating models, identifying and implementing cost savings , as well as securing future funding to ensure we are now in a financially solid position for 2025-26. Regrettably, we have had to say goodbye to some of the team as a result of these changes, and I wish them well as they move on.

As in recent years funding for services remains challenging and largely short term in nature. However, we have successfully secured funding to continue to develop our Young Adults work, with programmes to support social connection and preparation for employment. Together with our Post 16 education provision, we are now developing a cluster of linked services for those at risk of being NEET (not in education, employment, or training). For younger children we have continued to successfully deliver our Children's Health and Wellbeing programmes funded by Kirklees Public Health (Kirklees Council), and our Child Contact service in Huddersfield.

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Fresh Futures (NCC)

As a lead Community Anchor and leading the Kirklees Families Together partnerships, we have also continued our community-based work in North Kirklees. Our Community Champion work has gone from strength to strength, with this outreach approach being increasingly embedded in both our and other local organisations services.

As Trustees we have started to consider the future of Brian Jackson House, as it will in the medium term require some significant investment. It has been our home, and home to many other organisations, for over 40 years and is at the heart of Huddersfield town centre but is showing its age. The Leadership Team have been asked to look more closely at these future costs, whilst in the short-term looking to improve the facilities and also encourage its use as a community building. On this point, this year, we were delighted to have a cinema room installed through the generosity of Cinemas Together and their partners.

We have maintained our Living Wage Employee accreditation and continued to invest in our people through salary increases and our training and development programmes, including our third 'One Team Day' when all the charity's employees spent time together, to celebrate their achievement and embed Our One charity, one team culture ethos. As part of our strategic vision our managers have spent time since then developing a charity wide values and behaviours framework, and this will be taken forward into 2025-2026 as a key theme.

Finally, I would like to thank the children, young people, parents and other significant adults who engage and trust our charity to support them to achieve their aspirations, and also the hard working employees, volunteers, trustees, funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

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Lucy Jackson
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Lucy Jackson

Chair

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Fresh Futures (NCC)

Trustees' Report for the year ended 31 March 2025

The Trustees (who are also Directors of the charity for the purpose of the Companies Act) present their annual report together with the audited financial statements of the Charity for the year ended 31 March 2025. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Reference and Administrative Details

The Legal and Administrative Information page forms part of this report.

Objectives and Activities

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Established over 50 years ago, Fresh Futures is a regional charity dedicated to supporting disadvantaged and vulnerable children, young people and their families. Our vision is that all children and young people have opportunities for a better life, now and in the future.

Our strategic objectives are:

- To improve children's and young people's lives by providing opportunities to enable them to achieve a positive destination that is right for them
- To empower families and significant adults to make positive choices so children and young people live healthy and happy lives
- To work within communities to support children, young people and their families and advocate for them

Our Values

We are
- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

Fresh Futures Objectives

The revised charitable objectives formally adopted by Trustees in July 2022, and to which Charity Commission gave consent in June 2022 are:

To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.
(b) advancing education;
(c) relieving unemployment;
(d) improving health and wellbeing of children and young people;
(e) promoting positive, meaningful, and healthy relationships; and
(f) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

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We provide early interventions and medium to longer term support for children and young people, and those in their circle of influence who are facing challenges with their social, emotional, and mental health. Our services do not stand in isolation but are interconnected – working together with our communities and external organisations to remove barriers and help children and young people to have a brighter future.

Improving lives and inspiring change is at the heart of everything we do.

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

Achievements and Performance

Fresh Futures Trustee and staff representation on the board of other charities and organisations:

- Third Sector Leaders Kirklees (TSL) - Mark Farmer is an elected Director of TSL

Fresh Futures Partnership Working:

- Third Sector Leaders Kirklees (TSL) is a membership organisation to support the Third Sector in Kirklees. Fresh Futures work in partnership with TSL and a range of third sector organisations as part ofthe Community Anchor network across Kirklees.

- Families Forward are partners with Fresh Futures in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.

- Kirklees Families Together Area Partnerships bring together services for those aged 0-19 and seeking to develop place based service provision. Fresh Futures chair the partnerships for Batley & Spen and Dewsbury & Mirfield..

- Fresh Futures are represented by members of the Leadership Team on a number of steering groups and partnerships including Kirklees Children's Ambition Board, Kirklees Tackling Poverty partnership, Kirklees Loneliness steering group; Kirklees Children and Young People's Partnership, and The West Yorkshire Mayors Office for Policing Third Sector Advisory Group.

Funding Sources

Fresh Futures is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations, or as sub- contractor to Prime Contractors.

We are on year two of delivering our Fundraising Strategy. Fresh Futures have historically relied on contract, grant and trading income, with fundraising income being relatively small and as a result of individual employee or volunteer efforts. We are registered with the Fundraising Regulator and abide by their Fundraising Promise. The trustees are not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising. Income in 24-25continued to increase however remained low compared to overall income, as we worked to diversify income streams and build links with local companies and community groups. Further growth and diversification is anticipated during the next financial year, with a focus on increasing unrestricting giving to enable additional development of new services for children and young people, and their families.

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Structure, governance and management

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title. The Trustees adopted a new Governing Document in July 2022 including a change to the charitable object. The revised object was agreed by the Charities Commission in June 2022. The change of charity and company name was accepted by the Charity Commission on 20 October 2023 and registered with Companies House on 2 November 2023. Fresh Futures and Brian Jackson College are registered trademarks with effect from 1 February 2024.

Trustee/Director Appointments

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur. Appointments are made to enable the charity to have suitable expertise and skills on the Board. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, marketing, health, local and national government, safeguarding, governance, poverty and deprivation, disability, and diversity.

Organisational Structure

The Board of Directors and Trustees of the Charity have six meetings per year. In 2024-25 the Board was supported by sub committees on finance, children and family services, and income and partnerships, and by a Board of Governors overseeing the College. These meet three times a year to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day-to-day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings. In March 2025 the Leadership Team consisted of the Chief Executive Office, Head Teacher, Head of Income and Engagement, Head of Children and Family Services and Head of Finance.. The pay of key management personnel is reviewed annually by the Remuneration Committee, making recommendations to be agreed by the Board of Trustees as part of the budget process.

Fresh Futures Governance

In order to ensure good Governance, the board:

1. Maintain a skilled cross section of Trustees and Governors with appropriate experience to service Fresh Futures Governance arrangements.
2. Aim for high quality in all that Fresh Futures does through investing in staff, volunteers, and Trustees.
3. Ensure Fresh Future's structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Plans for 2025/2026

On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The Leadership Team maintains a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2025-2026
3. Fresh Futures continues to operate a services portfolio that links to Fresh Futures aims regarding children, young people, and families during 2025-2026 reflecting the four areas of activity.
4. Fresh Futures income generation activities run effectively and efficiently to make a financial contribution to the overall charity.

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Trustees' Report (continued) for the year ended 31 March 2025

Structure, governance and management (continued)

Charity Risk Management

To March 2025 the most material and probable risks determined by the Trustees/Directors and Leadership Team were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by quarterly profit & loss, cash flow and balance sheet reports by the Head of Finance to the Trustees/Directors at their Board Meetings and to Finance committee meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance the Chief Executive and Leadership Team.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers, and beneficiaries through annual reappraisal of risk assessment areas by the Fresh Futures Competent person and reported through the Chief Executive to Leadership Team and Trustees/Directors.
8. Regular review of Fresh Futures Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.

Information on Fresh Futures

Updated information is available at www.freshfutures.org.uk

Financial Review

During the year the total income the charity received was £3,445,262 (2024: £3,408,190) and the total expenditure of the charity was £3,969,319 (2024: £3,552,725).
The year end position shows an in-year deficit of £524,057. The key reasons for this are:

- Investment in developing the Post 16 provision at Heckmondwike that opened in November 2024.
- College student numbers remained stable, but staffing costs increased.
- A challenging funding environment for Children and Families; we continued the DAPP work through our unrestricted reserves until August 24.
- Reduced occupancy of rooms at Brian Jackson House
- We have invested in expanding the Income and engagement team, which will have longer term benefits.

At the balance sheet date, the charity had total funds of £1,968,533 (2024: £2,492,590).

Free reserves are £407,180 (2024: £897,889).

The Trustees consider that the financial position of the charity at the year end reflects the external challenges faced during this period, and that by investing in both people and buildings the charity is set up well to respond to future opportunities as well as expand our existing workstreams.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people, families, and older people achieve their full potential. The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short-term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The policy requires reserves to be maintained to at least cover three times monthly salary costs and any potential winding up costs. At the year end this amounted to £750,000. The Reserves Policy is reviewed annually.

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Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Charities Aid Foundation (CAF) Charity Deposit Account is used to generate interest on monies not immediately required. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

Pension Plan

The Charity operates defined contribution pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the statement of financial activities.

Fresh Futures Strategy

The Trustees agreed a new strategic focus in March 2025:

To support disadvantaged and vulnerable children, young people, and their families, to:

- Improve **children and young people** lives by providing opportunities to enable them to achieve a positive destination that is right for them
- Empower **families and significant adults** to make positive choices so children and young people live healthy and happy lives
- Work within their **communities** to support children, young people and their families and advocate for them

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Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also Directors of Fresh Futures for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements the Board is required to:

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

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

Statement of disclosure to the auditor

The trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the charitable company's auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of this information.

Auditor

Azets Audit Services Limited were appointed auditor to the Charity during the year. Azets Audit Services Limited have indicted their willingness to stand for reappointment at the Annual General Meeting.

This report, which incorporates the Directors report, was approved by the Trustees, in their capacity as

Company Directors, on 25 November 2025 and signed on their behalf by:

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Lucy Jackson
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Lucy Jackson

Chair

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Independent Auditor's Report for the year ended 31 March 2025

Opinion
We have audited the financial statements of Fresh Futures (NCC) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK 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 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 group's or parent 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

Extent to which the audit was considered capable of identifying 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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Fresh Futures (NCC)

Independent Auditor's Report for the year ended 31 March 2025

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Jessica Lawrence
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Jessica Lawrence (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited

26 November 2025

Chartered Accountants
Statutory Auditor

12 King Street
Leeds
LS1 2HL

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Fresh Futures (NCC)

Statement of Financial Activities for the Year Ended 31 March 2025 (Incorporating Income and Expenditure Account)

	Note	Unrestricted Funds - General	Unrestricted Funds - Designated	Restricted Funds	Total Funds 2025	Total Funds 2024 (As restated)
		£		£	£	£
Income from:						
Donations and legacies	**3**	90,722	-	49	90,771	25,376
Charitable activities	**4**	2,631,885	-	303,711	2,935,596	2,922,870
Investments	**5**	27,438	-	-	27,438	47,692
Other trading activities	**6**	386,863	-	4,594	391,457	412,252
Total Income		3,136,908	-	308,354	3,445,262	3,408,190
Expenditure on:						
Raising funds	**7**	93,771	-	-	93,771	626,402
Charitable activities	**8**	2,778,714	-	580,111	3,358,825	2,926,323
Trading activities	**9**	516,723	-	-	516,723	
Total expenditure		3,389,208	-	580,111	3,969,319	3,552,725
Net income (expenditure) before transfers		(252,300)	-	(271,757)	(524,057)	(144,535)
Transfers between funds	**18/19**	-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward (As restated)	**18/19**	1,723,230	150,000	619,360	2,492,590	2,637,125
Total funds carried forward	**18/19**	1,470,930	150,000	347,603	1,968,533	2,492,590

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 27 form part of these financial statements.

A fully detailed comparative Statement of Financial Activities for the year ending 31 March 2024 is shown at note 25.

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Fresh Futures (NCC)

Balance Sheet as at 31 March 2025

	Note	2025 £	£	2024 (As restated) £	£
Fixed assets					
Tangible assets	**14**		1,488,090		1,156,887
			1,488,090		1,156,887
Current assets					
Stock		-		2,098	
Debtors	**15**	361,588		230,002	
Cash at bank and in hand		797,278		1,522,947	
		1,158,866		1,755,047	
Creditors: amounts falling due within one year	**16**	(628,423)		(369,344)	
Net current assets			530,443		1,385,703
Provisions			(50,000)		(50,000)
Total net assets			1,968,533		2,492,590
Charity funds					
Restricted funds	**18/19**		347,603		619,360
Designated funds			150,000		150,000
Unrestricted funds	**18/19**		1,470,930		1,723,230
Total funds	**18/19**		1,968,533		2,492,590

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the Board and signed on its behalf by

Lucy Jackson
Chair of Trustees

DocuSigned by:
Lucy Jackson
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Date: 25 November 2025

The notes on pages 16 to 27 form part of these Financial Statements

Company registration number: 01763241

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Fresh Futures (NCC)

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	**24**	(177,337)	31,553
Cash Flows from investing activities:			
Investment income		27,438	47,692
Purchase of tangible fixed assets		(575,770)	(143,857)
Net cash used in investing activities		(548,332)	(96,165)
Change in cash and cash equivalents in the year		(725,669)	(64,612)
Cash and cash equivalents at the beginning of the year		1,522,947	1,587,559
Cash and cash equivalents at the end of the year		797,278	1,522,947

Docusign Envelope ID: 8C6EC937-DE65-417D-95CB-AD8292775D9E

Notes to the Financial Statements for the Year Ended 31 March 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company Information
Fresh Futures is a private company limited by guarantee, registered in England & Wales (no. 01763241) and a registered charity (no. 288125). The registered office is Brian Jackson House, New North Parade, Huddersfield, HD1 5JP.

Every member undertakes to contribute to the assets of Fresh Futures, in the event of winding up whilst a member, or within a year of ceasing to be a member, for payment of the debts and liabilities of the Charity contracted to before ceasing to be a member, such as may be required but not exceeding £1.

Basis of preparation of financial statements
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

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

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

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 £1.

Going Concern
The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Income
Income is included in the Statement of Financial Activities ("SoFA") when the charity has established entitlement and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including government grant and grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received with specific performance conditions attached and those conditions have not been met, income is deferred until those conditions have been met.

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Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 9.

Staff costs
The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation, individual tangible assets are capitalised if costing in excess of £500. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives as follows:

Long leasehold property	Over the term of the lease
Ongoing property improvements	4% straight line
Fixtures, and office equipment	25% straight line
Motor vehicles	20% straight line

Freehold property is not depreciated as, in the opinion of the Trustees, the estimated residual life at the end of its economic life is expected to be at least carrying value so that any depreciation charge would ne immaterial.

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.

Stocks
Stock items are valued at the lower of cost and estimated selling price less costs to complete and sell.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

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Notes to the Financial Statements for the year Ended 31 March 2025

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Pensions
The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

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

The Trustees are of the opinion that there are no estimations and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

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Notes to the Financial Statements for the year Ended 31 March 2024

3. Income from Donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Individual and Corporate	46,517	49	46,566
Gift Aid	1	-	1
In Kind Donations	44,204	-	44,204
Total	90,722	49	90,771

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Individual and Corporate	15,766	97	15,863
Gift Aid	9,513	-	9,513
Total	25,279	97	25,376

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Central services	10,653	-	10,653
Children, young people & families	53,863	207,751	261,614
Training	2,567,369	-	2,567,369
Health & Wellbeing	-	16,522	16,522
Employability	-	32,113	32,113
Other	-	47,325	47,325
Total	2,631,885	303,711	2,935,596

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Central services	43,615	-	43,615
Children, young people & families	136,698	239,390	376,088
Recycling and reuse	-	-	-
Training	2,286,434	-	2,286,434
Health	-	45,300	45,300
Other	107,699	63,734	171,433
Total	2,574,446	348,424	2,922,870

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Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

5. Investment Income

	2025 £	2024 £
Bank and other interest receivable	27,438	47,692

6. Other trading activities

	2025 £	2024 £
Building and Services	391,457	412,252

7. Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Salary costs	67,502	-	67,502	-
Other staff costs	144	-	144	-
Marketing costs	13,314	-	13,314	-
Fundraising costs	2,299	-	2,299	-
Admin & Buildings costs	10,512	-	10,512	-
Income Generation	-	-	-	83,696
Pass it on	-	-	-	123,418
Brian Jackson House	-	-	-	333,030
Jo Cox House	-	-	-	86,258
Total	93,771	-	93,771	626,402

Note:
During the prior year the Pass it on shop was operating until October 2023.
In 2024/25 Brian Jackson house and Jo Cox House costs have been classified as Other trading activities.

8. Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Contact BJH	88,667	-	88,667
DAPP BJH	30,484	-	30,484
Contact SY	6,216	-	6,216
Employability	-	42,523	42,523
Thriving Kirklees	-	170,252	170,252
Community Anchor	-	86,848	86,848
Other grants	9,989	72,612	82,601
Befriending Community Connections	-	159,807	159,807
Hopeful Families	-	8,708	8,708
Capital Projects		39,361	39,361
BJC Vision House	1,103,655	-	1,103,655
BJC Wellington House	974,081	-	974,081
BJC Post 16	183,360	-	183,360
Support and governance costs **(note 10)**	382,262	-	382,262
Total	2,778,714	580,111	3,358,825

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	Unrestricted funds 2024 (As restated) £	Restricted funds 2024 (As restated) £	Total funds 2024 £
Contact BJH	60,290	-	60,290
DAPP BJH	3,715	-	135,870
Contact SY	58,059	-	58,059
Police Commissioning Grant	-	221,693	89,538
Thriving Kirklees	-	139,087	139,087
Community Anchor	-	86,517	86,517
Other grants	-	7,636	7,636
Befriending Community Connections	-	86,394	86,394
Hopeful Families	-	69,947	69,947
BJC Vision House	861,301	-	861,301
BJC Wellington House	826,046	-	826,046
Support and governance costs **(note 10)**	505,638	-	505,638
Total	2,315,049	611,274	2,926,323

9. Expenditure on Trading activities

	2025	2024
Brian Jackson House	430,625	-
Jo Cox House	86,098	-
	516,723	-

Note:
Expenditure on Trading activities was not separated out in 2023/24.

10. Support and Governance costs

	2025 £	2024 £
Activity costs	13,254	8,634
Staff costs	112,201	189,805
Professional fees	128,190	126,029
Admin & IT costs	61,464	133,198
Buildings costs	12,758	8,418
Depreciation	2,204	8,384
Volunteering	52,191	31,170
	382,262	505,638

The classification of support and governance costs has been changed for 2024/25, so the prior year figures have also been re-classified.
The original 2023/24 classification is shown below.

	2024 £
Core	238,244
Finance	137,860
HR	91,409
Governance	6,955
Volunteering	31,170
	505,638

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Notes to the Financial Statements for the year Ended 31 March 2025

11. Net Income for the Year

Net income for the year is stated after charging:

	2025 £	2024 £
Depreciation	244,566	128,986
Auditor's remuneration		
- Audit services	13,670	13,375
- Accountants preparation	1,650	1,650
Corporation tax compliance	650	650
Operating rent payments	128,696	90,499

12. Staff costs

	2025 £	2024 £
Wages and salaries	2,209,201	2,088,744
Social security costs	180,641	160,202
Pension costs	148,120	131,855
	2,537,962	2,380,801

The average number of persons employed by the charity during the year was 107 (2024: 113).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
£60,001 - £70,000	1	1

The charity considers its key management personnel to comprise the Chief Executive Officer, Head Teacher, Head of Income and Engagement, Head of Children and Family Services and Head of Finance. During the year, key management personnel received emoluments amounting to £290,142 (2024: £297,364).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil).

During the year ended 31 March 2025, no trustees (2024 – two trustees) received reimbursement of expenses totalling £0 (2024 - £132).

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Notes to the Financial Statements for the Year Ended 31 March 2025

14. Tangible fixed assets

	Freehold & long Leasehold property	Fixtures & Office Equipment	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	2,263,817	500,808	67,737	2,832,362
Additions	519,666	56,104	-	575,770
Disposals	-	(123,920)	(63,741)	(187,661)
At 31 March 2025	2,783,483	432,992	3,996	3,220,471
Depreciation				
At 1 April 2024	1,251,282	356,456	67,737	1,675,475
Charge for the year	150,872	93,694	-	244,566
Eliminated on disposals	-	(123,920)	(63,741)	(187,661)
At 31 March 2025	1,402,154	326,230	3,996	1,732,380
Net book value at 31 March 2025	1,381,329	106,762	-	1,488,090
Net book value at 31 March 2024	1,012,535	144,352	-	1,156,887

15. Debtors - due within one year

	2025	2024
	£	£
Trade debtors	298,420	73,350
Prepayments and accrued income	63,168	154,090
Other debtors	-	2,562
	361,588	230,002

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	77,288	111,868
Accruals	30,218	33,319
Deferred income **(note 17)**	373,516	150,103
Taxation and social security	130,718	35,594
Other creditors	16,683	38,460
	628,423	369,344

17. Deferred income

	2025	2024
	£	£
At 1 April 2024	150,103	196,746
Amount released to income	(150,103)	(196,746)
Amount deferred in the year	373,516	150,103
At 31 March 2025	373,516	150,103

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Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2025

18. Funds

For the year ended 31 March 2025	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Capital projects	313,701	-	(39,361)		274,340
Hopeful Families	8,708	-	(8,708)		.
Befriending	35,713	23,000	(58,713)		-
National Lottery Community Fund	113,440	-	(101,094)		12,347
Community Anchor	43,915	51,000	(86,848)		8,066
Thriving Kirklees	37,903	149,916	(170,252)		17,567
Employability	10,410	32,113	(42,523)		-
Other	55,570	52,325	(72,612)		35,283
Total restricted funds	619,360	308,354	(580,111)	-	347,603
Unrestricted funds	1,723,230	3,136,908	(3,389,208)	-	1,470,930
Designated Funds	150,000	-	-	-	150,000
Total funds	2,492,590	3,445,262	(3,969,319)	-	1,968,533

For the year ended 31 March 2024	At 1 April 2023 £	Income £	Expenditure (As restated) £	Transfers £	At 31 March 2024 (As restated) £
Restricted funds					
Capital projects	353,062	-	(39,361)	-	313,701
Hopeful Families	41,581	37,075	(69,948)	-	8,708
Befriending	26,264	18,522	(9,073)	-	35,713
National Lottery Community Fund	190,638	123	(77,321)	-	113,440
Community Anchor	85,132	45,300	(86,517)	-	43,915
Thriving Kirklees	57,605	119,384	(139,086)	-	37,903
Police Commissioning	157,407	64,286	(221,693)	-	-
Other	9,785	63,831	(7,636)	-	65,980
Total restricted funds	921,474	348,521	(650,635)	-	619,360
Unrestricted funds	1,715,651	3,059,669	(2,902,090)	(150,000)	1,723,230
Designated funds	-	-	-	150,000	150,000
Total funds	2,637,125	3,408,190	(3,552,725)	-	2,492,590

Note: 'Employability' Restricted funds have been split from 'Other' Restricted funds in 2024/25.

The purpose of restricted funds are as follows:

Capital Projects

Capital projects represent the balance of various property improvements and funds are released in line with the annual depreciation charge.

Hopeful Families

The Hopeful Families programme is an innovative and flexible community programme designed to support individuals who may be challenged by difficulties that prevent them actively seeking employment, education, or training.

Befriending (including National Lottery Community Fund)

Represents funding through Kirklees 'It's Only me' grant scheme and National Lottery Funding, for vulnerable and older adults to receive scheduled visits or phone calls from a certified volunteer friend to reduce loneliness or isolation.

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Community Anchor
Funding through Kirklees Council. The purpose is to establish a network of community organisations that enable communities to respond to community needs and opportunities and to organise in sustainable and inclusive ways.

Thriving Kirklees
Thriving Kirklees is a partnership of local health and wellbeing providers all working together to support children, young people and their families to thrive and be healthy.

Police Commissioning
Funding to increase capacity within the existing Domestic Abuse Perpetrator Programme to deliver a perpetrator intervention for fathers in Kirklees.

Employability
Providing young adults with the life skills and wellbeing to become ready to enter the workforce.

Other Restricted Projects
These include funds to purchase sensory equipment for the contact room, development of the garden area at Brian Jackson House for early years play and community engagement work.

Designated Funds
These relate to funds that have been set aside for the repair and maintenance the Mill for when the lease has expired, and there is a need to leave the building in a reasonable state.

19. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,063,750	274,340	1,088,090
Net current assets	407,180	73,263	479,443
Total	1,470,930	347,603	1,968,533

Analysis of net assets between funds – previous period

	Unrestricted funds 2024 (As restated) £	Restricted funds 2024 (As restated) £	Total funds 2024 £
Tangible fixed assets	843,186	313,701	1,156,887
Net current assets	1,030,044	305,659	1,335,703
Total	1,873,230	619,360	2,492,590

20. Pension commitments

The Charity operates a defined contribution pension scheme with various pension companies for its employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The cost of contributions to pension funds for Charity employees amounted to £148,120 (2024: £131,855).

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Notes to the Financial Statements for the year ended 31 March 2025

21. Taxation

Fresh Futures is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
later than 1 year	103,710	92,732
later than 2 years and not later than 5 years	376,878	228,153
more than 5 years	244,093	-
	724,681	320,885

23. Related party transactions

Other than the transactions disclosed in note 12 to the financial statements there are no other disclosable related party transactions in the current or previous financial year.

24. Net cash provided by operating activities

	2025 £	2024 £
Net movement in funds	(524,057)	(144,535)
Depreciation charges	244,566	128,986
Profit/Loss on the sale of fixed assets	-	8,500
Income from investments	(27,438)	(47,692)
(Increase)/Decrease in debtors	(131,586)	82,917
Decrease in stock	2,098	-
Increase in creditors/provisions	259,080	3,377
	(177,337)	31,553

The charity had no debt in the current or prior year.

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Fresh Futures (NCC)

Notes to the Financial Statements for the year ended 31 March 2025

25. Statement of Financial Activities (Including Income and Expenditure Account) for the year ending 31 March 2024

	Unrestricted Funds (As restated)	Unrestricted funds - Designated	Restricted Funds (As restated)	Total Funds 2024
	£		£	£
Income from:				
Donations and legacies	25,279	-	97	25,376
Charitable activities	2,574,446	-	348,424	2,922,870
Investments	47,692	-	-	47,692
Other trading activities	412,252	-	-	412,252
Total Income	3,059,669	-	348,521	3,408,190
Expenditure on:				
Raising funds	587,041	-	39,361	626,402
Charitable activities	2,315,049	-	611,274	2,926,323
Total expenditure	2,902,090	-	650,635	3,552,725
Net income and net movement in funds (before transfers)	157,579	-	(302,114)	(144,535)
Transfers between funds	(150,000)	150,000	-	-
Reconciliation of funds:				
Total funds brought forward	1,715,651	-	921,474	2,637,125
Total funds carried forward	1,723,230	150,000	619,360	2,492,590

26. Prior year restatement

In the prior year £132,155 of Police commissioning restricted expenditure was incorrectly classified as unrestricted expenditure. The prior year accounts have been restated to show this as restricted.

The impact on funds brought forward is as below:

	As previously reported £	Adjustment £	As at 31 March 2024 £
Restricted funds	751,515	(132,155)	619,360
Unrestricted funds	1,591,075	132,155	1,723,230
Designated funds	150,000	-	150,000
Total	2,492,590	-	2,492,590

FRESH FUTURES (NCC)

England & Wales - Charity number 288125

Accounts

Registration Number: 01763241
Charity Number: 288125

Fresh Futures (NCC)
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the Year Ended 31 March 2024

Fresh Futures (NCC)

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Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2024

Trustees

The trustees who served during the year were:

Dr Ira Laketic-Ljubojevic	Chair
Philip Longworth	
Shakkela Ajaib-Latif	
Paul Brockwell	
Nigel Garrow	
Malcolm Duncan	
Gill Goodswen	(resigned 9 July 2024)
Chris Hardern	
Emma Reed	
Gary Waterhouse	(resigned 23 January 2024)
Chloe Frankish	
David Wood	(resigned 13 June 2023)
Lucy Jackson	(appointed 23 January 2024)
Joanne Kiernan	(appointed 20 July 2023)
Carole Ann Pattison	(appointed 14 November 2023 & resigned 30 July 2024)

Honorary President
Barry Sheerman MP

Honorary Vice Presidents
Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Company registered number
01763241

Charity registered number
288125

Registered office
Brian Jackson House
New North Parade
Huddersfield
HD1 5JP

Company secretary
Shaista Ahmed (appointed 14 November 2023 & resigned 26 June 2024)
Mark Farmer (appointed 26 June 2024)

Auditor
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers
National Westminster Bank
8 Market Place
Huddersfield
HD1 2AN

Fresh Futures (NCC)

Trustees' Report for the year ended 31 March 2024

Chair's Introduction

This year included the start of our 50th birthday celebrations, which continue through 2024. We marked this in January with the significant step of relaunching the charity as **Fresh Futures,** moving away from the National Children's Centre trading as Yorkshire Children's Centre which did not adequately describe the range of the charity's activities. The relaunch has been highly successful and has helped widen the range of partners and potential partners we work with.

The themes of last year continued through into 2023-2024. Funding for children and family services remained challenging. The Trustees funded the Domestic Abuse Perpetrator work from reserves whilst seeking new external support. Unfortunately, this was not forthcoming, and the service has been scaled down to a small, short-term funded project only. Similarly, the Trustees funded the deficit incurred in running the Child Contact centre in Doncaster, due to low referral numbers, and took the decision to close that service at the end of the year.

A number of short-term projects were successfully funded, with pilots running in Young Adults employability; Healthy relationships work with our college students; and a co-produced project on keeping safe with regard to knife crime also with our college students. We are hopeful these projects can expand through 2024-2025.

Our Lottery funded project, Elevate, for young adults experiencing loneliness and social isolation launched following a period of research into the issue, young adults being the age group most affected by loneliness. This project was the first piece of work done for many years to ground service delivery in applied research.

We assumed the leadership of two Kirklees Families Together area partnerships from Thriving Kirklees, and secured successor funding for two of our three Thriving Kirklees projects following the disbandment of that formal partnership and associated contracts. The funding is at a lower level than in recent years, which has meant the suspension of our Safety Rangers programme until funding allows.

Our colleges continue to go from strength to strength, with pupil numbers near capacity and increasing demand from outside Kirklees. We now have pupils referred to us from across West Yorkshire, and we continue to develop those relationships to lessen our reliance on one local authority. We started to invest in our new post 16 provision at the Heckmondwike college site, which will open in September 2024. We have also commenced feasibility work looking at a potential third college site in West Yorkshire, which will come to Trustees for review in late 2024.

To create the physical space for post 16 provision, we decided to close our Pass It On shop operation. This was successfully transferred along with all employees, volunteers and stock to a new charity operator in Batley giving continuity for our people and the community.

We maintained our Living Wage Employee accreditation and continued to invest in our people through salary increases and our training and development programmes and held our second one team day when all the charity's employees spent time together, to help embed the one charity, one team culture.

We start 2024-2025 in a strong financial position, with our free reserves being invested through the coming year in the expanded college provision. With demand continuing to grow at the same time as funding tightens, in common with the rest of the third sector, it is important we are clear on our strategic focus and priorities, and we are working with Pilotlight to help shape our work for the next period.

Our thanks to all our hard-working employees, volunteers, and trustees, and to our funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

Fresh Futures (NCC)

Ira Laketic-Ljubojevic

Dr Ira Laketic-Ljubojevic
Chair

Date: 29/11/2024 ……..

Fresh Futures (NCC)

Trustees' Report for the year ended 31 March 2024

The Trustees (who are also Directors of the charity for the purpose of the Companies Act) present their annual report together with the audited financial statements of the Charity for the year ended 31 March 2024. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Reference and Administrative Details

The Legal and Administrative Information page forms part of this report.

Objectives and Activities

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Our vision is that all young people have opportunities for a better life now and in the future.

We deliver our vision through working with vulnerable and disadvantaged children, young people, and their families. We are thought leaders, and, together with partners, deliver the best possible outcomes through four interwoven strands of activity:

- Providing education services and facilities;
- Building healthy relationships;
- Promoting health and wellbeing; and
- Improving employability skills.

Our Values

We are

- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

Fresh Futures Objectives

The revised charitable objectives formally adopted by Trustees in July 2022, and to which Charity Commission gave consent in June 2022 are:

To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.
(b) advancing education;
(c) relieving unemployment;
(d) improving health and wellbeing of children and young people;
(e) promoting positive, meaningful, and healthy relationships; and
(f) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

We provide early interventions and medium to longer term support for children and those in a child's circle of influence who are facing challenges with their social, emotional, and mental health. Our services do not stand in isolation but are interconnected – working together with our communities and external organisations to remove barriers and help children and young people to have a brighter future.

Trustees' Report (continued) for the year ended 31 March 2024

Improving lives and inspiring change is at the heart of everything we do.

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

Achievements and Performance

Fresh Futures Trustee and staff representation on the boards of other charities and organisations:

Third Sector Leaders Kirklees (TSL) - Mark Farmer is an elected Director of TSL

Thriving Kirklees (TK) - Mark Farmer is a member of the TK Partnership Board

Fresh Futures Partnership Working:

- Third Sector Leaders Kirklees (TSL) is a membership organisation to support the Third Sector in Kirklees. Fresh Futures work in partnership with TSL and a range of third sector organisations as part of the Community Anchor network across Kirklees.

- Families Forward are partners with Fresh Futures in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.

- Seetec Pluss, Halifax Opportunities Trust, Groundworks and Dominion Training were partners in the delivery of the Building Better Opportunities Hopeful Families service.

- Locala CIC, South West Yorkshire Partnership NHS Foundation Trust (SWYFT), Northorpe Hall and Homestart are partners in the delivery of the Thriving Kirklees (0-19 Healthy Child Programme).

- Kirklees Families Together Area Partnerships bring together services for those aged 0-19 and seeking to develop place based service provision. As part of TK Mark Farmer chaired the partnership for Batley & Spen Valley and Fresh Futures are represented on the other 3 partnerships.

- Fresh Futures are represented by members of the Leadership Team on a number of steering groups and partnerships including Kirklees Children's Ambition Board, Kirklees Tackling Poverty partnership, Kirklees Loneliness steering group; Kirklees Children and Young People's Partnership, and The West Yorkshire Mayors Office for Policing Third Sector Advisory Group.

Funding Sources

Fresh Futures is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations, or as sub- contractor to Prime Contractors. During the year restricted funding of £348,521 (2023: £713,094) towards projects was received from various sources and is detailed with the accounts.

We are at an early stage of developing our fundraising activities. Fresh Futures have historically relied on contract, grant and trading income, with any fundraising income being relatively small and as a result of individual employee or volunteer efforts.. We are registered with the Fundraising Regulator and abide by their Fundraising Promise. The trustees are not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising. Income in 23-24 started to increase however remained low compared to overall income, as we worked to diversify income streams and build links with local companies and community groups. Further growth and diversification is anticipated during the next financial year

Trustees' Report (continued) for the year ended 31 March 2024

Structure, governance and management

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title. The Trustees adopted a new Governing Document in July 2022 including a change to the charitable object. The revised object was agreed by the Charities Commission in June 2022. The change of charity and company name was accepted by the Charity Commission on 20 October 2023 and registered with Companies House on 2 November 2023. Fresh Futures and Brian Jackson College are registered trademarks with effect from 1 February 2024.

Trustee/Director Appointments

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur. Appointments are made to enable the charity to have suitable expertise and skills on the Board. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, health, local and national government, safeguarding, governance, poverty and deprivation, disability, and diversity.

Organisational Structure

The Board of Directors and Trustees of the Charity have six meetings per year. In 2022/23 the Board was supported by sub committees on finance, children and family services, and income and partnerships, and by a Board of Governors overseeing the College. These meet three times a year to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day to day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings. In March 2024 the Leadership Team consisted of the Chief Executive Office, Head Teacher, Head of Income and partnerships, Head of Children and Family Services and Head of Finance and Support Services. The pay of key management personnel is reviewed annually by the Remuneration Committee, making recommendations to be agreed by the Board of Trustees as part of the budget process.

Fresh Futures Governance

In order to ensure good Governance, the board:

1. Maintain a skilled cross section of Trustees and Governors with appropriate experience to service Fresh Futures Governance arrangements.
2. Aim for high quality in all that Fresh Futures does through investing in staff, volunteers, and Trustees.
3. Ensure Fresh Futures' structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Fresh Futures (NCC)

Plans for 2024/2025

On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The Leadership Team maintains a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2024/25 together with a 3-year budget and forecast.
3. Fresh Futures continues to operate a services portfolio that links to Fresh Futures aims regarding children, young people, and families during 2024/25 reflecting the four areas of activity.
4. Volunteer recruitment continues to grow and strengthen and continues to be a significant activity for the charity with increased volunteering opportunities introduced.
5. Fresh Futures income generation activities - the community buildings and retail operation - run effectively and efficiently to make a financial contribution to the overall charity.

Charity Risk Management

To March 2024 the most material and probable risks determined by the Trustees/Directors and Leadership Team were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by monthly profit & loss, cash flow and balance sheet reports by the Head of Finance and Support Services to the Trustees/Directors at their Board Meetings and to Finance committee meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance and Support Services to the Finance committee, the Chief Executive and Leadership Team.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers, and beneficiaries through annual reappraisal of risk assessment areas by the Fresh Futures Competent person and reported through the Chief Executive to Leadership Team and Trustees/Directors.
8. Regular review of Fresh Futures Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.

Information on Fresh Futures

Updated information is available at: www.freshfutures.org.uk.

Financial Review

During the year total income of the charity amounted to £3,408,190 (2023: £3,600,216) and total expenditure of the charity totalled £3,552,725 (2023: £3,399,544). Net movement in funds for the year totalled £-144,535 (2023: £200,672). At the balance sheet date, the charity had total funds of £2,492,590 (2023: £2,637,125). Free reserves are £897,889 (2023: £888,665). The Trustees consider that the financial position of the charity is acceptable.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people, families, and older people achieve their full potential. The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The policy requires reserves to be maintained to at least cover three times monthly salary costs and any potential winding up costs. At the year end this amounted to £750,000. The Reserves Policy is reviewed annually.

Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Charities Aid Foundation (CAF) Charity Deposit Account is used to generate interest on monies not immediately required. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

Pension Plan

The Charity operates defined contribution pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the statement of financial activities.

Fresh Futures Strategy

The Trustees agreed a new strategy for 2022-2025, following an extensive review and consultation exercise with internal and external stakeholders. New strategic goals reflecting our focus on children, young people, and their families, and our four areas of work were agreed with supporting operating plans.

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also Directors of Fresh Futures for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements the Board is required to:

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

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

Statement of disclosure to the auditor

The trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the charitable company's auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of this information.

Fresh Futures (NCC)

Trustees' Report (continued) for the year ended 31 March 2024

Auditor

Azets Audit Services Limited were appointed auditor to the Charity. Azets Audit Services Limited have indicted their willingness to stand for reappointment at the Annual General Meeting.

This report, which incorporates the Directors report, was approved by the Trustees, in their capacity as Company Directors, on 29/11/2024 and signed on their behalf by:

Ira Laketic-Ljubojevic

Ira Laketic-Ljubojevic
Chair

Fresh Futures (NCC)

Independent Auditor's Report for the year ended 31 March 2024

Opinion
We have audited the financial statements of Fresh Futures (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK 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 2024 and of 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 group's or parent 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Independent Auditor's Report for the year ended 31 March 2024

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

Extent to which the audit was considered capable of identifying 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Independent Auditor's Report for the year ended 31 March 2024

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence

Jessica Lawrence (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited

02/12/2024

Chartered Accountants
Statutory Auditor

12 King Street
Leeds
LS1 2HL

Fresh Futures (NCC)

Statement of Financial Activities for the Year Ended 31 March 2024 (Incorporating Income and Expenditure Account)

	Note	Unrestricted Funds - General	Unrestricted Funds - Designated	Restricted Funds	Total Funds 2024	Total Funds 2023
		£		£	£	£
Income from:						
Donations and legacies	**3**	25,279	-	97	25,376	43,048
Charitable activities	**4**	2,574,446	-	348,424	2,922,870	3,134,101
Investments	**5**	47,692	-	-	47,692	18,446
Other trading activities	**6**	412,252	-	-	412,252	404,621
Total Income		3,059,669	-	348,521	3,408,190	3,600,216
Expenditure on:						
Raising funds	**7**	587,041	-	39,361	626,402	649,465
Charitable activities	**8**	2,447,204	-	479,119	2,926,323	2,750,079
Total expenditure		3,034,245	-	518,480	3,552,725	3,399,544
Net income (expenditure) before transfers	**10**	25,424	-	(169,959)	(144,535)	200,672
Transfers between funds	**17/18**	(150,000)	150,000	-	-	-
Reconciliation of funds:						
Total funds brought forward	**17/18**	1,715,651	-	921,474	2,637,125	2,436,453
Total funds carried forward	**17/18**	1,591,075	150,000	751,515	2,492,590	2,637,125

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

A fully detailed comparative Statement of Financial Activities for the year ending 31 March 2023 is shown at note 24.

Fresh Futures (NCC)

Balance Sheet as at 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**13**		1,156,887		1,142,016
			1,156,887		1,142,016
Current assets					
Stock		2,098		2,098	
Debtors	**14**	230,002		321,419	
Cash at bank and in hand		1,522,947		1,587,559	
		1,755,047		1,911,076	
Creditors: amounts falling due within one year	**15**	(369,344)		(415,967)	
Net current assets			1,385,703		1,495,109
Provisions			(50,000)		-
Total net assets			2,492,590		2,637,125
Charity funds					
Restricted funds	**17/18**		751,515		921,474
Designated funds			150,000		-
Unrestricted funds	**17/18**		1,591,075		1,715,651
Total funds	**17/18**		2,492,590		2,637,125

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the Board and signed on its behalf by

Ira Laketic-Ljubojevic

Chair of Trustees

Date: 29/11/2024 .....

The notes on pages 14 to 24 form part of these Financial Statements

Company registration number: 01763241

Fresh Futures (NCC)

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	**23**	31,553	538,483
Cash Flows from investing activities:			
Investment income		47,692	18,446
Purchase of tangible fixed assets		(143,857)	(131,761)
Net cash used in investing activities		(96,165)	(113,315)
Change in cash and cash equivalents in the year		(64,612)	425,168
Cash and cash equivalents at the beginning of the year		1,587,559	1,162,391
Cash and cash equivalents at the end of the year		1,522,947	1,587,559

Fresh Futures (NCC)

Notes to the Financial Statements for the Year Ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company Information
Fresh Futures is a private company limited by guarantee, registered in England & Wales (no. 01763241) and a registered charity (no. 288125). The registered office is Brian Jackson House, New North Parade, Huddersfield, HD1 5JP.

Every member undertakes to contribute to the assets of Fresh Futures, in the event of winding up whilst a member, or within a year of ceasing to be a member, for payment of the debts and liabilities of the Charity contracted to before ceasing to be a member, such as may be required but not exceeding £1.

Basis of preparation of financial statements
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

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

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

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 £1.

Going Concern
The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Income
Income is included in the Statement of Financial Activities ("SoFA") when the charity has established entitlement and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including government grant and grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received with specific performance conditions attached and those conditions have not been met, income is deferred until those conditions have been met.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 9.

Staff costs
The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation, individual tangible assets are capitalised if costing in excess of £500. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives as follows:

Long leasehold property	Over the term of the lease
Ongoing property improvements	4% straight line
Fixtures, and office equipment	25% straight line
Motor vehicles	20% straight line

Freehold property is not depreciated as, in the opinion of the Trustees, the estimated residual life at the end of its economic life is expected to be at least carrying value so that any depreciation charge would ne immaterial.

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.

Stocks
Stock items are valued at the lower of cost and estimated selling price less costs to complete and sell.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Pensions
The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

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

The Trustees are of the opinion that there are no estimations and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2024

3. Income from Donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Individual and Corporate	15,766	97	15,863
Gift Aid	9,513	-	9,513
Total	25,279	97	25,376

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Individual and Corporate	28,247	1,110	29,357
Gift Aid	13,691	-	13,691
Total	41,938	1,110	43,048

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Central services	43,615	-	43,615
Children, young people & families	136,698	239,390	376,088
Recycling and reuse	-	-	-
Training	2,286,434	-	2,286,434
Health	-	45,300	45,300
Other	107,699	63,734	171,433
Total	2,574,446	348,424	2,922,870

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Central services	372	-	372
Children, young people & families	125,338	630,191	755,529
Recycling and reuse	232,705	-	232,705
Training	2,063,702	-	2,063,702
Health	-	81,793	81,793
Total	2,422,117	711,984	3,134,101

5. Investment Income

	2024 £	2023 £
Bank and other interest receivable	47,692	18,446

6. Other trading activities

	2024 £	2023 £
Building and Services	412,252	404,621

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2024

7. Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	2023 £
Brian Jackson House	293,669	39,361	333,030	295,084
Jo Cox House	86,258	-	86,258	75,652
Income Generation	83,696	-	83,696	61,787
Pass it on	123,418	-	123,418	216,942
Total	587,041	39,361	626,402	649,465

8. Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Contact BJH	60,290	-	60,290
DAPP BJH	135,870	-	135,870
Contact SY	58,059	-	58,059
Police Commissioning Grant	-	89,538	89,538
Thriving Kirklees	-	139,087	139,087
Community Anchor	-	86,517	86,517
Other grants	-	7,636	7,636
Befriending Community Connections	-	86,394	86,394
BBO Hopeful Families	-	69,947	69,947
BJC Vision House	861,301	-	861,301
BJH Wellington House	826,046	-	826,046
Support and governance costs **(note 9)**	505,638	-	505,638
Total	2,447,204	479,119	2,926,323

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Contact BJH	48,649	-	48,649
DAPP BJH	140,242	-	140,242
Reducing Parental Conflict	1,071	-	1,071
Contact SY	48,870	-	48,870
Police Commissioning Grant	-	92,469	92,469
Thriving Kirklees	-	185,123	185,123
Community Anchor	-	56,249	56,249
DSG Huddersfield	-	7,756	7,756
Befriending Community Connections	-	81,703	81,703
Hardship Fund – Batley	-	1,400	1,400
Hardship Fund – Birkenshaw		550	550
BBO Hopeful Families	-	147,319	147,319
BJC Vision House	710,884	-	710,884
BJH Wellington House	701,121	-	701,121
Support and governance costs **(note 9)**	526,673	-	526,673
Total	2,177,510	572,569	2,750,079

Notes to the Financial Statements for the year Ended 31 March 2024

9. Support and governance costs

	2024 £	2023 £
Core	238,244	329,563
Finance	137,860	126,086
HR	91,409	58,724
Governance	6,955	12,300
Volunteering	31,170	-
	505,638	526,673

10. Net Income for the Year

Net income for the year is stated after charging:

	2024 £	2023 £
Depreciation	128,986	139,435
Auditor's remuneration		
- Audit services	13,375	11,550
- Accountants preparation	1,650	1,500
- Corporation tax compliance	650	-
Operating rent payments	90,499	82,515

11. Staff costs

	2024 £	2023 £
Wages and salaries	2,088,744	2,045,339
Social security costs	160,202	144,750
Pension costs	131,855	123,329
	2,380,801	2,313,418

The average number of persons employed by the charity during the year was 113 (2023: 117).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
£60,001 - £70,000	1	1

The charity considers its key management personnel to comprise the Chief Executive Officer, Head Teacher, Head of Income and partnerships, Head of Children and Family Services and Head of Finance and Support Services. During the year, key management personnel received emoluments amounting to £297,364 (2023: £301,003).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £nil).

During the year ended 31 March 2024, two trustees (2023 – one trustee) received reimbursement of expenses totalling £132 (2023 - £203).

Notes to the Financial Statements for the Year Ended 31 March 2024

13. Tangible fixed assets

	Freehold & long Leasehold property £	Ongoing property improvements £	Fixtures & Office Equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2023	437,486	1,739,730	444,848	67,737	2,689,901
Additions	-	86,601	57,256	-	143,857
Transfers	1,826,331	(1,826,331)	-	-	-
Disposals	-	-	(1,296)	-	(1,296)
At 31 March 2024	2,263,817	-	500,808	67,737	2,832,362
Depreciation					
At 1 April 2023	28,416	1,129,643	321,989	67,737	1,547,785
Charge for the year	4,041	89,182	35,763	-	128,986
Eliminated on disposals	-	-	(1,296)	-	(1,296)
Transfers	1,218,825	(1,218,825)	-	-	-
At 31 March 2024	1,251,282	-	356,456	67,737	1,675,475
Net book value at 31 March 2024	1,012,535	-	144,352	-	1,156,887
Net book value at 31 March 2023	409,070	610,087	122,859	-	1,142,016

14. Debtors - due within one year

	2024 £	2023 £
Trade debtors	73,350	109,569
Prepayments and accrued income	154,090	207,883
Other debtors	2,562	3,967
	230,002	321,419

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	111,868	59,347
Accruals	33,319	87,116
Deferred income **(note 16)**	150,103	196,746
Taxation and social security	35,594	36,940
Other creditors	38,460	35,818
	369,344	415,967

16. Deferred income

	2024 £	2023 £
At 1 April 2023	196,746	161,802
Amount released to income	(196,746)	(161,802)
Amount deferred in the year	150,103	196,746
At 31 March 2024	150,103	196,746

Fresh Futures (NCC)

Notes to the Financial Statements for the year Ended 31 March 2024

17. Funds

For the year ended 31 March 2024	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Capital projects	353,062	-	(39,361)	-	313,701
Hopeful Families	41,581	37,075	(69,948)	-	8,708
Befriending	26,264	18,522	(9,073)	-	35,713
National Lottery Community Fund	190,638	123	(77,321)	-	113,440
Community Anchor	85,132	45,300	(86,517)	-	43,915
Thriving Kirklees	57,605	119,384	(139,086)	-	37,903
Police Commissioning	157,407	64,286	(89,538)	-	132,155
Other	9,785	63,831	(7,636)	-	65,980
Total restricted funds	921,474	348,521	(518,480)	-	751,515
Unrestricted funds	1,715,651	3,059,669	(3,034,245)	(150,000)	1,591,075
Designated Funds	-	-	-	150,000	150,000
Total funds	2,637,125	3,408,190	(3,552,725)	-	2,492,590

For the year ended 31 March 2023	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Capital projects	353,062	-	-	-	353,062
Hopeful Families	26,175	162,725	(147,319)	-	41,581
Befriending	58,605	-	(32,341)	-	26,264
National Lottery Community Fund	240,000	-	(49,362)	-	190,638
Community Anchor	59,588	81,793	(56,249)	-	85,132
Thriving Kirklees	23,055	219,673	(185,123)	-	57,605
Police Commissioning	2,083	247,793	(92,469)	-	157,407
Other	18,381	1,110	(9,706)	-	9,784
Total restricted funds	780,949	713,094	(572,569)	-	921,474
Unrestricted funds	1,655,504	2,887,122	(2,826,975)	-	1,715,651
Total funds	2,436,453	3,600,216	(3,399,544)	-	2,637,125

The purpose of restricted funds are as follows:

Capital Projects
Capital projects represent the balance of various property improvements and funds are released in line with the annual depreciation charge.

Hopeful Families
The Hopeful Families programme is an innovative and flexible community programme designed to support individuals who may be challenged by difficulties that prevent them actively seeking employment, education, or training.

Befriending (including National Lottery Community Fund)
Represents funding through Kirklees 'It's Only me' grant scheme and National Lottery Funding, for vulnerable and older adults to receive scheduled visits or phone calls from a certified volunteer friend to reduce loneliness or isolation.

Community Anchor
Funding through Kirklees Council. The purpose is to establish a network of community organisations that enable communities to respond to community needs and opportunities and to organise in sustainable and inclusive ways.

Thriving Kirklees
Thriving Kirklees is a partnership of local health and wellbeing providers all working together to support children, young people and their families to thrive and be healthy.

Police Commissioning
Funding to increase capacity within the existing Domestic Abuse Perpetrator Programme to deliver a perpetrator intervention for fathers in Kirklees.

Designated Funds
These relate to funds that have been set aside for the repair and maintenance the Mill for when the lease has expired, and there is a need to leave the building in a reasonable state.

18. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	843,186	313,701	1,156,887
Net current assets	897,889	437,814	1,335,703
Total	1,741,075	751,515	2,492,590

Analysis of net assets between funds – previous period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	788,954	353,062	1,142,016
Net current assets	926,697	568,412	1,495,109
Total	1,715,651	921,474	2,637,125

19. Pension commitments

The Charity operates a defined contribution pension scheme with various pension companies for its employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The cost of contributions to pension funds for Charity employees amounted to £131,855 (2023: £123,329).

20. Taxation

Fresh Futures is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

21. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
No later than 1 year	92,732	66,736
Later than 1 year and not later than 5 years	228,153	175,947
In more than 5 years	-	-
	320,885	242,683

22. Related party transactions

Other than the transactions disclosed in note 12 to the financial statements there are no other disclosable related party transactions in the current or previous financial year.

23. Net cash provided by operating activities

	2024 £	2023 £
Net movement in funds	(144,535)	200,672
Depreciation charges	128,986	139,435
Profit/Loss on the sale of fixed assets	8,500	4,668
Income from investments	(47,692)	(18,446)
Decrease in debtors	82,917	186,612
Decrease in stock	-	566
Increase in creditors/provisions	3,377	24,976
	31,553	538,483

The charity had no debt in the current or prior year.

24. Statement of Financial Activities (Including Income and Expenditure Account) for the year ending 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations and legacies	41,938	1,110	43,048
Charitable activities	2,422,117	711,984	3,134,101
Investments	18,446	-	18,446
Other trading activities	404,621	-	404,621
Total Income	2,887,122	713,094	3,600,216
Expenditure on:			
Raising funds	649,465	-	649,465
Charitable activities	2,177,510	572,569	2,750,079
Total expenditure	2,826,975	572,569	3,399,544
Net income and net movement in funds	60,147	140,525	200,672
Reconciliation of funds:			
Total funds brought forward	1,655,504	780,949	2,436,453
Total funds carried forward	1,715,651	921,474	2,637,125

FRESH FUTURES (NCC)

England & Wales - Charity number 288125

Accounts

Registration Number: 01763241
Charity Number: 288125

National Children's Centre
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the Year Ended 31 March 2023

National Children's Centre

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National Children's Centre

Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2023

Trustees

The trustees who served during the year were:

Dr Ira Laketic-Ljubojevic	Chair
Philip Longworth	
Shakkela Ajaib-Latif	
Paul Brockwell	(appointed 15 November 2022)
Nigel Garrow	(appointed 5 July 2022)
Malcolm Duncan	(appointed 5 July 2022)
Gill Goodswen	
Chris Hardern	
Myrna Moore	(resigned 17 October 2022)
Judith Oliver	(resigned 13 September 2022)
Emma Reed	
Gary Waterhouse	
Chloe Williams	(appointed 5 July 2022)
David Wood	(resigned 13 June 2023)

Honorary President
Barry Sheerman MP

Honorary Vice Presidents
Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Company registered number
01763241

Charity registered number
288125

Registered office
Brian Jackson House
New North Parade
Huddersfield
HD1 5JP

Company secretary
Robert Edden

Auditor
Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

Bankers
National Westminster Bank
8 Market Place
Huddersfield
HD1 2AN

National Children's Centre

Trustees' Report for the year ended 31 March 2023

Chair's Introduction

This year was broadly one of continuing delivery in a period of change, with a number of funding streams either coming to an end or in the process of renewal, and as we started to implement some of our strategic plans.

Our colleges continue to go from strength to strength, with pupil numbers near capacity and increasing demand from outside Kirklees. We now have pupils referred to us from across West Yorkshire, and we continue to develop those relationships to lessen our reliance on one local authority. We are at something of a crossroads with our education provision, and in 23-24 we need to make expansion decisions, on current sites, a potential third site and moving into post 16 provision, all of which are current opportunities.

Our Hopeful Families employability service closed in the autumn, as planned as funding came to an end. This service has helped a considerable number of adults take the first steps into employment or training, and we are proud of the team and what they delivered for our community. The team either moved into new roles with us or found suitable new employment. We will be looking to launch a new service in 23-24 subject to funding.

Funding for the Domestic Abuse Perpetrator work is proving challenging, with CAFCASS ending their contract early due to the Ministry of Justice looking to move to a different model. This was unsuccessfully challenged by a consortium of providers, including ourselves, through Respect, as it left an 18 month period with no provision. We were funded separately by Kirklees for a programme, and we are working on future funding models.

A highlight of the year was making the step to become a Living Wage Employer, through the Living Wage Foundation. This is an important milestone in our ongoing commitment to invest in our people, and to address historic low pay within the charity. We also continued to improve our training and development programmes and held the first team day when all the charities employees spent time together, to help embed the one charity, one team culture. We also invested in our volunteers with a dedicated role to develop volunteering across NCC.

We start 23-24 in a strong financial position, which enables us to further our growth agenda, to ensure we meet the needs of our communities as well as we can. We are entering a challenging period, as demand continues to grow at the same time as funding tightens, in common with the rest of the third sector.

Our thanks to all our hard working employees, volunteers, and trustees, and to our funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

Dr Ira Laketic-Ljubojevic
Chair

14/09/2023
Date: .....

National Children's Centre

Trustees' Report for the year ended 31 March 2023

The Trustees (who are also Directors of the charity for the purpose of the Companies Act) present their annual report together with the audited financial statements of the Charity for the year ended 31 March 2023. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Reference and Administrative Details

The Legal and Administrative Information page forms part of this report.

Objectives and Activities

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Our vision is that all young people have opportunities for a better life now and in the future.

We deliver our vision through working with vulnerable and disadvantaged children, young people, and their families. We are thought leaders, and, together with partners, deliver the best possible outcomes through four interwoven strands of activity:

- Providing education services and facilities;
- Building healthy relationships;
- Promoting health and wellbeing; and
- Improving employability skills.

Our Values

We are

- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

NCC Objectives

The revised charitable objectives formally adopted by Trustees in July 2022, and to which Charity Commission gave consent in June 2022 are:

To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.
(b) advancing education;
(c) relieving unemployment;
(d) improving health and wellbeing of children and young people;
(e) promoting positive, meaningful, and healthy relationships; and
(f) providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

We provide early interventions and medium to longer term support for children and those in a child's circle of influence who are facing challenges with their social, emotional, and mental health. Our services do not stand in isolation but are interconnected – working together with our communities and external organisations to remove barriers and help children and young people to have a brighter future.

Trustees' Report (continued) for the year ended 31 March 2023

Improving lives and inspiring change is at the heart of everything we do.

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

Achievements and Performance

NCC Trustee and staff representation on the boards of other charities and organisations:

Third Sector Leaders Kirklees (TSL) - Mark Farmer is an elected Director of TSL

Thriving Kirklees (TK) - Mark Farmer is a member of the TK Partnership Board

NCC Partnership Working:

- Third Sector Leaders Kirklees (TSL) is a membership organisation to support the Third Sector in Kirklees. NCC work in partnership with TSL and a range of third sector organisations as part of the Community Anchor network across Kirklees.

- Families Forward are partners with NCC in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.

- Seetec Pluss, Halifax Opportunities Trust, Groundworks and Dominion Training were partners in the delivery of the Building Better Opportunities Hopeful Families service.

- Locala CIC, South West Yorkshire Partnership NHS Foundation Trust (SWYFT), Northorpe Hall and Homestart are partners in the delivery of the Thriving Kirklees (0-19 Healthy Child Programme).

- Kirklees Families Together Area Partnerships bring together services for those aged 0-19 and seeking to develop place based service provision. As part of TK Mark Farmer chaired the partnership for Batley & Spen Valley and NCC are represented on the other 3 partnerships.

- NCC are represented by members of the Leadership Team on a number of steering groups and partnerships including Kirklees Children's Ambition Board, Kirklees Tackling Poverty partnership, Kirklees Loneliness steering group; Kirklees Children and Young People's Partnership, and The West Yorkshire Mayors Office for Policing Third Sector Advisory Group.

Funding Sources

National Children's Centre is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations, or as sub-contractor to Prime Contractors. During the year restricted funding of £713,094 (2022: £731,225) towards projects was received from various sources and is detailed with the accounts.

We are at an early stage of developing our fundraising activities. NCC have historically relied on contract, grant and trading income, with any fundraising income being relatively small and as a result of individual employee or volunteer efforts. Part of the rationale of the creation of the Head of Income & Partnerships role in 2021 was to grow our supporter base and generate additional income. We have registered with the Fundraising Regulator and abide by their code of conduct. The trustees are not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising. Income in 22-23 remained low, as we worked on putting building blocks in place including a modern web site with donation facilities and a CRM system.

Trustees' Report (continued) for the year ended 31 March 2023

Structure, governance and management

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title. The Trustees adopted a new Governing Document in July 2022 including a change to the charitable object. The revised object was agreed by the Charities Commission in June 2022.

Trustee/Director Appointments

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur. Appointments are made to enable the charity to have suitable expertise and skills on the Board. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, health, local and national government, safeguarding, governance, poverty and deprivation, disability, and diversity.

Organisational Structure

The Board of Directors and Trustees of the Charity have six meetings per year. In 2022/23 the Board was supported by sub committees on finance, children and family services, and income and partnerships, and by a Board of Governors overseeing the College. These meet three times a year to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day to day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings. In March 2023 the Leadership Team consisted of the Chief Executive Office, Head Teacher, Head of Income and partnerships, Head of Children and Family Services and Head of Finance and Support Services. The pay of key management personnel is reviewed annually by the Remuneration Committee, making recommendations to be agreed by the Board of Trustees as part of the budget process.

NCC Governance

In order to ensure good Governance, the board:

1. Maintain a skilled cross section of Trustees and Governors with appropriate experience to service NCC Governance arrangements.
2. Aim for high quality in all that NCC does through investing in staff, volunteers, and Trustees.
3. Ensure NCC's structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Plans for 2023/2024

On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The Leadership Team maintains a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2023/24 together with a 3 year budget and forecast.
3. NCC continues to operate a services portfolio that links to NCC's aims regarding children, young people, and families during 2023/24 reflecting the four areas of activity.
4. Volunteer recruitment continues to grow and strengthen and continues to be a significant activity for the charity.
5. NCC income generation activities - the community buildings and retail operation - run effectively and efficiently to make a financial contribution to the overall charity.

Trustees' Report (continued) for the year ended 31 March 2023

Structure, governance and management (continued)

Charity Risk Management

To March 2023 the most material and probable risks determined by the Trustees/Directors and Leadership Team were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by monthly profit & loss, cash flow and balance sheet reports by the Head of Finance and Support Services to the Trustees/Directors at their Board Meetings and to Finance committee meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance and Support Services to the Finance committee, the Chief Executive and Leadership Team.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers, and beneficiaries through annual reappraisal of risk assessment areas by the NCC Competent person and reported through the Chief Executive to Leadership Team and Trustees/Directors.
8. Regular review of NCC's Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.
9. In response to the formation of an unrelated charity - Yorkshire Childrens Charity – and a potential challenge to the trading name, YCC, the YCC logo, and the Yorkshire Children's Centre words and logo, were successfully registered as trademarks in July 2022.

Information on NCC

Updated information is available at: www.yorkshirechildrenscentre.org.uk .

Financial Review

During the year total income of the charity amounted to £3,600,216 (2022: £3,560,194) and total expenditure of the charity totalled £3,399,544 (2022: £2,788,255). Net movement in funds for the year totalled £200,672 (2022: £771,939). At the balance sheet date, the charity had total funds of £2,637,125 (2022: £2,436,453). Free reserves are £888,665 (2022: £854,208). The Trustees consider that the financial position of the charity is satisfactory.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people, families, and older people achieve their full potential. The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The policy requires reserves to be maintained to at least cover three times monthly salary costs and any potential winding up costs. At the year end this amounted to £750,000. The Reserves Policy is reviewed annually.

Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Charities Aid Foundation (CAF) Charity Deposit Account is used to generate interest on monies not immediately required. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

Pension Plan

The Charity operates defined contribution pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the statement of financial activities.

Trustees' Report for the year ended 31 March 2023 (continued)

NCC Strategy

The Trustees agreed a new strategy for 2022-2025, following an extensive review and consultation exercise with internal and external stakeholders. New strategic goals reflecting our focus on children, young people, and their families, and our four areas of work were agreed with supporting operating plans.

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also Directors of National Children's Centre for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements the Board is required to:

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

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

Statement of disclosure to the auditor

The trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the charitable company's auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of this information.

Auditor

Azets Audit Services Limited were appointed auditor to the Charity during the year. Azets Audit Services Limited have indicted their willingness to stand for reappointment at the Annual General Meeting.

This report, which incorporates the Directors report, was approved by the Trustees, in their capacity as Company Directors, on 14/09/2023 and signed on their behalf by:

Ira Laketic-Ljubojevic

Ira Laketic-Ljubojevic
Chair

National Children's Centre

Independent Auditor's Report for the year ended 31 March 2023

Opinion
We have audited the financial statements of National Children's Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK 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 2023 and of 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 group's or parent 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Independent Auditor's Report for the year ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

Extent to which the audit was considered capable of identifying 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Independent Auditor's Report for the year ended 31 March 2023

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence

Jessica Lawrence (Senior Statutory Auditor) 14/09/2023
For and on behalf of Azets Audit Services Limited .....

33 Park Place
Chartered Accountants Leeds
Statutory Auditor LS1 2RY

National Children's Centre

Statement of Financial Activities for the Year Ended 31 March 2023 (Incorporating Income and Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022 As re-stated
		£	£	£	£
Income from:					
Donations and legacies	**3**	41,938	1,110	43,048	79,812
Charitable activities	**4**	2,422,117	711,984	3,134,101	3,103,246
Investments	**5**	18,446	-	18,446	71
Other trading activities	**6**	404,621	-	404,621	377,065
Total Income		2,887,122	713,094	3,600,216	3,560,194
Expenditure on:					
Raising funds	**7**	649,465	-	649,465	546,267
Charitable activities	**8**	2,177,510	572,569	2,750,079	2,241,988
Total expenditure		2,826,975	572,569	3,399,544	2,788,255
Net income and net movement in funds	**10**	60,147	140,525	200,672	771,939
Reconciliation of funds:					
Total funds brought forward	**17/18**	1,655,504	780,949	2,436,453	1,664,514
Total funds carried forward	**17/18**	1,715,651	921,474	2,637,125	2,436,453

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form part of these financial statements.

A fully detailed comparative Statement of Financial Activities for the year ending 31 March 2022 is shown at note 24.

National Children's Centre

Balance Sheet as at 31 March 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**13**		1,142,016		1,154,358
			1,142,016		1,154,358
Current assets					
Stock		2,098		2,664	
Debtors	**14**	321,419		508,031	
Cash at bank and in hand		1,587,559		1,162,391	
		1,911,076		1,673,086	
Creditors: amounts falling due within one year	**15**	(415,967)		(390,991)	
Net current assets			1,495,109		1,282,095
Total net assets			2,637,125		2,436,453
Charity funds					
Restricted funds	**17/18**		921,474		780,949
Unrestricted funds	**17/18**		1,715,651		1,655,504
Total funds	**17/18**		2,637,125		2,436,453

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the Board and signed on its behalf .
by

Ira Laketic-Ljubojevic

Chair of Trustees

Date: 14/09/2023 .....

The notes on pages 14 to 24 form part of these Financial Statements

Company registration number: 01763241

National Children's Centre

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023	2022
		£	£
Cash flows from operating activities			
Net cash provided by operating activities	**23**	538,483	211,040
Cash Flows from investing activities:			
Investment income		18,446	71
Purchase of tangible fixed assets		(131,761)	(42,968)
Net cash used in investing activities		(113,315)	(42,897)
Change in cash and cash equivalents in the year		425,168	168,143
Cash and cash equivalents at the beginning of the year		1,162,391	994,248
Cash and cash equivalents at the end of the year		1,587,559	1,162,391

National Children's Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company Information
National Children's Centre is a private company limited by guarantee, registered in England & Wales (no. 01763241) and a registered charity (no. 288125). The registered office is Brian Jackson House, New North Parade, Huddersfield, HD1 5JP.

Every member undertakes to contribute to the assets of National Children's Centre, in the event of winding up whilst a member, or within a year of ceasing to be a member, for payment of the debts and liabilities of the Charity contracted to before ceasing to be a member, such as may be required but not exceeding £1.

Basis of preparation of financial statements
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

National Children's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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 £1.

Going Concern
The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Income
Income is included in the Statement of Financial Activities ("SoFA") when the charity has established entitlement and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including government grant and grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received with specific performance conditions attached and those conditions have not been met, income is deferred until those conditions have been met.

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 9.

Staff costs
The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation, individual tangible assets are capitalised if costing in excess of £500. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives as follows:

Long leasehold property	Over the term of the lease
Ongoing property improvements	4% straight line
Fixtures, and office equipment	25% straight line
Motor vehicles	20% straight line

Freehold property is not depreciated as, in the opinion of the Trustees, the estimated residual life at the end of its economic life is expected to be at least carrying value so that any depreciation charge would ne immaterial.

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.

Stocks
Stock items are valued at the lower of cost and estimated selling price less costs to complete and sell.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Notes to the Financial Statements for the year Ended 31 March 2023

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Pensions
The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

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

The Trustees are of the opinion that there are no estimations and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Notes to the Financial Statements for the year Ended 31 March 2023

3. Income from Donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Individual and Corporate	28,247	1,110	29,357
Gift Aid	13,691	-	13,691
Total	41,938	1,110	43,048

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Individual and Corporate	65,388	-	65,388
Gift Aid	14,424	-	14,424
Total	79,812	-	79,812

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Central services	372	-	372
Children, young people & families	125,338	630,191	755,529
Recycling and reuse	232,705	-	232,705
Training	2,063,702	-	2,063,702
Health	-	81,793	81,793
Total	2,422,117	711,984	3,134,101

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Central services	21,546	23,918	45,464
Children, young people & families	243,194	598,830	842,024
Recycling and reuse	217,473	-	217,473
Training	1,725,155	62,750	1,787,905
Health	164,653	45,727	210,380
Total	2,372,021	731,225	3,103,246

5. Investment Income

	2023 £	2022 £
Bank and other interest receivable	18,446	71

6. Other trading activities

	2023 £	2022 £
Building and Services	404,621	377,065

Notes to the Financial Statements for the year Ended 31 March 2023

7. Expenditure on raising funds

	2023 £	2022 £ As restated
Brian Jackson House	295,084	272,876
Jo Cox House	75,652	61,380
Income Generation	61,787	31,898
Pass it on	216,942	180,113
Total	649,465	546,267

8. Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Contact BJH	48,649	-	48,649
DAPP BJH	140,242	-	140,242
Reducing Parental Conflict	1,071	-	1,071
Contact SY	48,870	-	48,870
Police Commissioning Grant	-	92,469	92,469
Thriving Kirklees	-	185,123	185,123
Community Anchor	-	56,249	56,249
DSG Huddersfield	-	7,756	7,756
Befriending Community Connections	-	81,703	81,703
Hardship Fund – Batley	-	1,400	1,400
Hardship Fund – Birkenshaw		550	550
BBO Hopeful Families	-	147,319	147,319
BJC Vision House	710,884	-	710,884
BJH Wellington House	701,121	-	701,121
Support and governance costs **(note 9)**	526,673	-	526,673
Total	2,177,510	572,569	2,750,079

	Unrestricted funds 2022 £ As restated	Restricted funds 2022 £ As restated	Total funds 2022 £ As restated
Contact BJH	65,639	-	65,639
DAPP BJH	135,368	-	135,368
Reducing Parental Conflict	1,336	-	1,336
Contact SY	37,051	-	37,051
Police Commissioning Grant	21,164	35,317	56,481
Thriving Kirklees	56,134	105,210	161,344
Community Anchor	8,554	34,218	42,772
DSG Huddersfield	-	3,201	3,201
Befriending Community Connections	14,314	65,211	79,525
Hardship Fund – Batley	-	575	575
Hardship Fund – Birkenshaw	-	525	525
BBO Hopeful Families	57,352	58,331	115,683
BJC Vision House	505,306	-	505,306
BJH Wellington House	579,986	-	579,986
Support and governance costs **(note 9)**	457,187	-	457,187
Total	2,086,309	302,588	2,241,988

Notes to the Financial Statements for the year Ended 31 March 2023

9. Support and governance costs

	2023 £	2022 £
		As restated
Core	329,563	273,733
Finance	126,086	119,915
HR	58,724	51,311
Governance	12,300	12,228
	526,673	457,187

10. Net Income for the Year

Net income for the year is stated after charging:

	2023 £	2022 £
Depreciation	139,435	118,316
Auditor's remuneration		
– Audit services	11,550	11,000
– Accountants preparation	1,500	-
Operating rent payments	82,515	79,185

11. Staff costs

	2023 £	2022 £
Wages and salaries	2,045,339	1,699,552
Social security costs	144,750	114,784
Pension costs	123,329	70,916
	2,313,418	1,885,252

The average number of persons employed by the charity during the year was 117 (2022: 111).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
£60,001 - £70,000	1	1

The charity considers its key management personnel to comprise the Chief Executive Officer, Head Teacher, Head of Income and partnerships, Head of Children and Family Services and Head of Finance and Support Services. During the year, key management personnel received emoluments amounting to £301,003 (2022: £260,816).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £nil).

During the year ended 31 March 2023, one trustee (2022 – no trustees) received reimbursement of expenses totalling £203 (2022 - £nil).

Notes to the Financial Statements for the Year Ended 31 March 2023

13. Tangible fixed assets

	Freehold & long Leasehold property £	Ongoing property improvements £	Fixtures & Office Equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2022	439,826	1,713,767	358,897	67,737	2,580,227
Additions	-	38,628	93,133	-	131,761
Disposals	(2,340)	(12,665)	(7,182)	-	(22,187)
At 31 March 2023	437,486	1,739,730	444,848	67,737	2,689,901
Depreciation					
At 1 April 2022	25,080	1,053,073	283,539	64,177	1,425,869
Charge for the year	3,336	89,235	43,304	3,560	139,435
Eliminated on disposals	-	(12,665)	(4,854)	-	(17,519)
At 31 March 2023	28,416	1,129,643	321,989	67,737	1,547,785
Net book value at 31 March 2023	409,070	610,087	122,859	-	1,142,016
Net book value at 31 March 2022	414,746	660,694	75,358	3,560	1,154,358

14. Debtors - due within one year

	2023 £	2022 £
Trade debtors	109,569	233,006
Prepayments and accrued income	207,883	269,928
Other debtors	3,967	5,097
	321,419	508,031

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	59,347	59,197
Accruals	87,116	83,084
Deferred income **(note 16)**	196,746	161,802
Taxation and social security	36,940	53,422
Other creditors	35,818	33,496
	415,967	390,991

16. Deferred income

	2023 £	2022 £
At 1 April 2022	161,802	539,299
Amount released to income	(161,802)	(539,299)
Amount deferred in the year	196,746	161,802
At 31 March 2023	196,746	161,802

Notes to the Financial Statements for the year Ended 31 March 2023

17. Funds

For the year ended 31 March 2023	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Capital projects	353,062	-	-	-	353,062
Hopeful Families	26,175	162,725	(147,319)	-	41,581
Befriending	58,605	-	(32,341)	-	26,264
National Lottery Community Fund	240,000	-	(49,362)	-	190,639
Community Anchor	59,588	81,793	(56,249)	-	85,132
Thriving Kirklees	23,055	219,673	(185,123)	-	57,605
Police Commissioning	2,083	247,793	(92,469)	-	157,407
Other	18,381	1,110	(9,706)	-	9,785
Total restricted funds	780,949	713,094	(572,569)	-	921,474
Unrestricted funds	1,655,504	2,887,122	(2,826,975)	-	1,715,651
Total funds	2,436,453	3,600,216	(3,399,544)	-	2,637,125

For the year ended 31 March 2022	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Capital projects	392,423	-	-	(39,361)	353,062
Hopeful Families	-	151,658	(125,483)	-	26,175
Befriending	-	58,605	-	-	58,605
National Lottery Community Fund	-	240,000	-	-	240,000
Community Anchor	-	82,651	(23,063)	-	59,588
Thriving Kirklees	-	173,826	(150,771)	-	23,055
Police Commissioning	-	5,000	(2,917)	-	2,083
Other	-	19,485	(354)	(750)	18,381
Total restricted funds	392,423	731,225	(302,588)	(40,111)	780,949
Unrestricted funds	1,272,091	2,828,969	(2,485,667)	40,111	1,655,504
Total funds	1,664,514	3,560,194	(2,788,255)	-	2,436,453

The purpose of restricted funds are as follows:

Capital Projects
Capital projects represent the balance of various property improvements and funds are released in line with the annual depreciation charge.

Hopeful Families
The Hopeful Families programme is an innovative and flexible community programme designed to support individuals who may be challenged by difficulties that prevent them actively seeking employment, education, or training.

Befriending (including National Lottery Community Fund)
Represents funding through Kirklees 'It's Only me' grant scheme and National Lottery Funding, for vulnerable and older adults to receive scheduled visits or phone calls from a certified volunteer friend to reduce loneliness or isolation.

Community Anchor
Funding through Kirklees Council. The purpose is to establish a network of community organisations that enable communities to respond to community needs and opportunities and to organise in sustainable and inclusive ways.

Thriving Kirklees
Thriving Kirklees is a partnership of local health and wellbeing providers all working together to support children, young people and their families to thrive and be healthy.

Police Commissioning
Funding to increase capacity within the existing Domestic Abuse Perpetrator Programme to deliver a perpetrator intervention for fathers in Kirklees.

Notes to the Financial Statements for the year ended 31 March 2023

18. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	826,986	315,030	1,142,016
Net current assets	888,665	606,444	1,495,109
Total	1,715,651	921,474	2,637,125

Analysis of net assets between funds – previous period

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	801,296	353,062	1,154,358
Net current assets	854,208	427,887	1,282,095
Total	1,655,504	780,949	2,436,453

19. Pension commitments

The Charity operates a defined contribution pension scheme with various pension companies for its employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The cost of contributions to pension funds for Charity employees amounted to £123,329 (2022: £70,916).

20. Taxation

National Children's Centre is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

21. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
No later than 1 year	66,736	1,332
Later than 1 year and not later than 5 years	175,947	37,500
In more than 5 years	-	284,675
	242,683	323,507

22. Related party transactions

Other than the transactions disclosed in note 12 to the financial statements there are no other disclosable related party transactions in the current or previous financial year.

Notes to the Financial Statements for the year Ended 31 March 2023

23. Net cash provided by operating activities

	2023	2022
	£	£
Net movement in funds	200,672	771,939
Depreciation charges	139,435	118,316
Decrease in investments	-	900
Loss on the sale of fixed assets	4,668	-
Income from investments	(18,446)	(71)
Decrease / (Increase) in debtors	186,612	(266,189)
Decrease in stock	566	242
Increase / (Decrease) in creditors	24,976	(414,097)
	538,483	211,040

The charity had no debt in the current or prior year.

24. Statement of Financial Activities (Including Income and Expenditure Account) for the year ending 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022 As restated
	£	£	£
Income from:			
Donations and legacies	79,812	-	79,812
Charitable activities	2,372,021	731,225	3,103,246
Investments	71	-	71
Other trading activities	377,065	-	377,065
Total Income	2,828,969	731,225	3,560,194
Expenditure on:			
Raising funds	546,267	-	546,267
Charitable activities	1,939,400	302,588	2,241,988
Total expenditure	2,485,667	302,588	2,788,255
Net income / (expenditure)	343,302	428,637	771,939
Transfer between funds	40,111	(40,111)	-
Net movement in funds	383,413	388,526	771,939
Reconciliation of funds:			
Total funds brought forward	1,272,091	392,423	1,664,514
Total funds carried forward	1,655,504	780,949	2,436,453

Notes to the Financial Statements for the year Ended 31 March 2023

25. Post balance sheet event

Closure of Pass It On retail operation
The Trustees at a meeting on the 20th July 2023 agreed to a strategic change impacting a couple of operating areas. Brian Jackson College has continued to receive growing demand for its service. This has been caused by the growing numbers of children and young people that are finding it difficult to be educated within a standard school environment, and the quality of our provision that recently was awarded good in an Ofsted inspection. Therefore the trustees are looking for opportunities to allow the number of young people educated to be increased and extend our reach.

The charity reduced the scale of retail charity operations in 2020 to just one shop during the Covid pandemic. The Pass It On retail operation was then given time to re-establish itself and generate funding to support the charity's objectives. Unfortunately, the contribution has remained low against a backdrop of competition and escalating costs.

The site at Vision House in Heckmondwike is currently shared by the college and Pass It On. By closing the retail operation the trustees see the opportunity to both increase the number of pupils supported, but also extend the programmes that are delivered. The loss of contribution from retail being more than offset by the fees generated by the college.

26. Restatement

In the prior year, expenditure was not split out between direct and support costs. In the current year, expenditure has been split out between direct and support costs and the prior year has also been restated to show the comparative results, however there has been no change to total expenditure reported. As part of this re-working, the split of expenditure between raising funds and charitable expenditure has also been restated.

FRESH FUTURES (NCC)

England & Wales - Charity number 288125

Accounts

NATIONAL CHILDREN'S CENTRE
(a company limited by guarantee)

FINANCIAL STATEMENTS

31 MARCH 2022

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Company registration number: **1763241**
Registered charity number: **288125**

NATIONAL CHILDREN'S CENTRE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2022

Charity name: National Children's Centre

Charity number: 288125

Company number: 1763241

Trustees:
Shakkela Ajaib-Latif
Emma Clough
Gill Goodswen
Chris Hardern
Dr Ira Laketic-Lubojevic
Philip Longworth
Myrna Moore
Judith Oliver
Gary Waterhouse
David Wood

Secretary Robert Edden

Principal and registered office: Brian Jackson House, New North Parade, Huddersfield, HD1 5JP

Auditors: Wheawill & Sudworth Limited, Chartered Accountants, 35 Westgate, Huddersfield, HD1 1PA

Principal bankers: National Westminster Bank, 8 Market Place, Huddersfield, HD1 2AN

NATIONAL CHILDREN'S CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

CHAIR'S INTRODUCTION

This year was broadly one of recovery and consolidation as the world emerged from the restrictions placed on society to tackle the global pandemic. The charity fully reopened all of its premises and services in April 2021. We saw good recovery in the use of our community buildings and the income generated by our Pass It On charity shop, and with an increase in demand for all of our services, most notably the number of students attending the College sites, resulted in a financial result for the year that more than made up for the loss of income as a result of the pandemic during 2019-2021.

We continue to be very proud of the way the charity and its people responded to the challenges of Covid-19, and adapted ways of working and delivering services to ensure that our communities and service users received ongoing support and access to services. This was recognised externally by being a finalist in the Covid hero award at the Yorkshire Choice Awards.

A major piece of work during the year was a review of 'who we are and what we do'. This resulted in a new refreshed set of charitable objects, a clearer vision and a strategy focusing back on children, young people, and their families:

- NCC is a regional charity, supporting children and young people to achieve their full potential – to be the best they can be (child under 18, young person under 26)
- We deliver a family of linked services that have a direct or indirect positive impact on the child/young person
- We focus on medium and long term support (interventions) - "doing the things that are hard to do"
- We focus on four strands of work – where we have the skills, expertise and reputation. The four area do not stand in isolation, but work together to help the child/young person overcome barriers or adversity they face, and maximise their opportunities for a better, healthier and more content life.

We are now embarking on an ambitious growth agenda, building on the years of consolidation that took place prior to the pandemic, and the stable position the charity is now in – financially, reputationally and in its leadership after significant changes in key personnel last year. Our services are in demand now more than ever, as the impact on society of the past two years starts to be more apparent and understood.

Our thanks to all our hard working employees, volunteers, and trustees, and to our funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

Ira Laketic-Ljubojevic
Chair

On behalf of the Board of Trustees
13 September 2022

NATIONAL CHILDREN'S CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

The Trustees present their report and the audited financial statement of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities as updated by Bulletin 1 in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The Directors of the charitable company (the charity) are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees.

As part of the Statement of Recommended Practice (SORP) regulations a Trustees Annual Report is required together with the financial audit and it is therefore logical and efficient to embed its business, finance, strategic plans and reviews into the TAR.

OBJECTIVES AND ACTIVITIES

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Our vision, refreshed during the year to reflect our renewed focus on children, young people, and their families, is that all young people have opportunities for a better life now and in the future.

We deliver our vision through working with vulnerable and disadvantaged children, young people, and their families. We are thought leaders, and together with partners, deliver the best possible outcomes through four interwoven strands of activity:

- Providing education services and facilities
- Building healthy relationships
- Promoting Health and wellbeing
- Improving Employability skills

Our Values

We are

- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

NCC Objectives

These have also been refreshed and updated this year. Our charitable objectives are:

To support disadvantaged and vulnerable children, young people, and their families by providing advice and assistance and organising programmes of educational, physical, and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
(b) Advancing education
(c) Relieving unemployment
(d) Improving health and wellbeing of children and young people.
(e) Promoting positive, meaningful, and healthy relationships.

(f) Providing recreational and leisure time activity in the interests of social welfare for people who have need by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances with a view to improving the conditions of life of such persons.

We provide early interventions and medium to longer term support for children and those in a child's circle of influence who are facing challenges with their social, emotional and mental health. Our services do not stand in isolation but are interconnected – working together with our communities and external organisations to remove barriers and help children and young people to have a brighter future.

Improving lives, Inspiring change is at the heart of everything we do.

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

ACHIEVEMENTS AND PERFORMANCE

NCC Trustee and staff representation on the boards of other charities and organisations

Third Sector Leaders (TSL) Kirklees – Mark Farmer is an elected Director of TSL

Thriving Kirklees (TK) – Mark Farmer is a member of the TK Partnership Board

NCC Partnership Working

Kirklees Third Sector Leaders (TSL) is a membership organisation to support the Third Sector in Kirklees NCC work in partnership with **TSL** and a range of third sector organisations as part of the Community Anchor network across Kirklees.
Families Forward are partners with NCC in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.
Seetec Pluss, Halifax Opportunities Trust, Groundworks and Dominion Training are partners in the delivery of the Building Better Opportunities Hopeful Families service.
Locala CIC, South West Yorkshire Partnership NHS Foundation Trust (SWYFT), Northorpe Hall and Homestart are partners in the delivery of the Thriving Kirkleees (0-19 Healthy Child Programme).
Kirklees Families Together are the newly established area partnerships bringing together services for those aged 0-19 and seeking to develop placed based service provision. As part of TK Mark Farmer chairs the partnership for Batley & Spen Valley and YCC are represented on the other three partnerships
Local services 2 You (LS2U) are partners with NCC and Kirklees Council in the delivery of programmes seeking to reduce parental conflict.

NCC are presented by members of the Leadership Team on a number of steering groups and partnerships – including **Kirklees Children's Ambition Board, Kirklees Tackling Poverty partnership, Kirklees Loneliness steering group; Kirklees Children and Young Peoples's Partnership, and the West Yorkshire Mayors Office for Policing Third Sector Advisory Group.**

Funding Sources

National Children's Centre is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations or as sub contractor to Prime Contractors. During the year the restricted funding of £731,225 (£317,043 2020/2021) towards projects was received from various sources and is detailed with the accounts. Notification was received on 25th March 2022 that £240,000 will be received, and has been accounted for in accordance with the SORP, from the National Lottery Community Fund – RC Yorkshire and Humber Region.

FINANCIAL REVIEW

The results for the year and financial position of the company are shown in the financial statements.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people and families achieve their full potential.

The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The policy requires reserves to be maintained to at least cover three times monthly salary costs and any potential winding up costs. The Reserves Policy is reviewed annually.

Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Charities Aid Foundation (CAF) Charity Deposit Account will be used to generate interest on monies not immediately required, initially agreed at £500,000. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

NCC Strategy

The Trustees agreed a new strategy for 2022-2025, following an extensive review and consultation exercise with internal and external stakeholders. New strategic goals reflecting our focus on children, young people, and their families, and our four areas of work were agreed with supporting operating plans.

Pension Plan

The Charity operates defined contribution group pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the profit and loss account.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title. The Trustees have undertaken a review of the Governing Document including reflecting Charity Commission best practice and these will be formally adopted pending Charity Commission approval.

Trustee/Director Appointments

No person shall become a member unless that person has completed an application for membership in a form approved by directors and directors have approved that application.

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur. Appointments are made to enable the charity to have suitable skills and expertise on the Board. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, health, local and national government, safeguarding, governance, poverty and deprivation, disability and diversity.

Directors
The Directors during the year were:
Dr Ira Laketic-Ljubojevic Chair
Philip Longworth
Shakkela Ajaib-Latif
Emma Clough
Gill Goodswen
Chris Hardern
Jane Iveson (Resigned 11th November 2021)
Myrna Moore
Judith Oliver
Gary Waterhouse
Mark Wild (Resigned 23rd October 2021)
David Wood

Honorary President
Barry Sheerman MP

Honorary Vice Presidents
Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Organisational Structure
The Board of Directors and Trustees of the Charity have six Meetings per year. In 2021-22 the Board was supported by sub committees on finance, children and family services, and income and partnerships, and by a Board of Governors overseeing the College. These meet three times a year in order to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day to day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings.

During the year the Leadership Team grew with the addition of a Head of Income & Partnerships, and in March 2022 consisted of the Chief Executive, Head of Finance and Support Services, Head of Children & Family Services, Headteacher Brian Jackson College and Head of Income & Partnerships..

NCC Governance
In order to ensure good Governance the board:

1. Maintain a skilled cross section of Trustees with appropriate experience to service NCC Governance arrangements.
2. Aim for high quality in all that NCC does through investing in staff, volunteers and Trustees.
3. Ensure NCC's structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Organisational Needs 2022/23
On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The Leadership Team maintains a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2022/23 together with a 3 year budget and forecast.
3. NCC continues to operate a services portfolio that links to NCC's aims regarding children, young people and families during 2022/2023 reflecting the four areas of activity.
4. Volunteer recruitment continues to grow and strengthen, and will continue to be a significant activity for the charity.
5. NCC income generation activities – the community buildings and retail operation - run effectively and efficiently to make a financial contribution to the overall charity.

Charity Risk Management
To March 2022 the most material and probable risks determined by the Trustees/Directors and Leadership Team Staff were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by monthly profit & loss, cash flow and balance sheet reports by the Head of Finance and Support Services to the Trustees/Directors at their Board Meetings and to Finance committee meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance and Support Services to the Finance committee, the Chief Executive and Leadership Team.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers and beneficiaries through annual reappraisal of risk assessment areas by the NCC Competent person and reported through the Chief Executive to Leadership Team and Trustees/Directors.
8. Regular review of NCC's Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.

Information on NCC
Updated information is available at: www.yorkshirechildrenscentre.org.uk .

Trustees' Responsibilities Statement

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 Charities Act 2011, the Companies Act 2006 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Approved by the board on 13 September 2022
and signed on its behalf by

Ira Laketic-Ljubojevic
Chair

NATIONAL CHILDREN'S CENTRE

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent Auditor's Report to the trustees of National Children's Centre

We have audited the financial statements of National Children's Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' 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.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 8, the trustees are responsible for the preparation of financial statements which 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 charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. Gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Auditor's responsibilities for the audit of the financial statements (Continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members 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.

35 Westgate
Huddersfield
HD1 1PA
13 September 2022

Wheawill & Sudworth Ltd

David Butterworth, Senior Statutory Auditor

Wheawill & Sudworth Limited, Statutory Auditor

Wheawill & Sudworth Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account)

for the year ended

31 MARCH 2022

Note		Restricted capital funds £	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Incoming resources					
2	**Donations and legacies:**					
	Building & services	-	-	60,329	60,329	8,073
	Gift Aid	-	-	14,424	14,424	5,922
	Social enterprises	-	-	5,059	5,059	2,861
		-	-	79,812	79,812	16,856
	Other trading activities:					
	Building & services	-	-	377,065	377,065	270,820
		-	-	377,065	377,065	270,820
	Income from investments:					
	Central services	-	-	71	71	734
		-	-	71	71	734
3	**Income from Charitable activities**					
	Central services	-	23,918	21,546	45,464	132,441
	Children, young people & families	-	598,830	243,194	842,024	365,019
	Recycling & reuse	-	-	217,473	217,473	204,152
	Training	-	62,750	1,725,155	1,787,905	1,237,889
	Health	-	45,727	164,653	210,380	190,212
	Social enterprises	-	-	-	-	1,500
		-	731,225	2,372,021	3,103,246	2,131,213
	Total income and endowments	-	731,225	2,828,969	3,560,194	2,419,623

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account) (continued)

for the year ended

31 MARCH 2022

Note		Restricted capital funds £	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Resources expended					
4	**Expenditure on raising funds**					
	Building & services	-	-	175,905	175,905	123,233
	Central services	-	-	43,841	43,841	39,316
	Social enterprises	-	-	179,612	179,612	364,411
		-	-	399,358	399,358	526,960
5	**Expenditure on charitable Activities**					
	Building & services	-	-	196,648	196,648	167,271
	Central services	-	-	407,379	407,379	360,150
	Children, young people & families	-	229,173	193,582	422,755	358,944
	Training	-	53,000	1,147,651	1,200,651	998,865
	Health	-	20,415	141,049	161,464	134,725
	Social enterprises	-	-	-	-	1,809
		-	302,588	2,086,309	2,388,897	2,021,764
	Total resources expended	-	302,588	2,485,667	2,788,255	2,548,724

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account) (continued)

for the year ended

31 MARCH 2022

Note		Restricted Capital Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Net income/(expenditure)	-	428,637	343,302	771,939	(129,101)
7	**Gross transfer between funds**	(39,361)	(750)	40,111	-	-
	Net movement in funds	(39,361)	427,887	383,413	771,939	(129,101)
	Total funds brought forward	392,423	-	1,272,091	1,664,514	1,793,615
	Total funds carried forward	353,062	427,887	1,655,504	2,436,453	1,664,514

Continuing operations

None of the charity's activities were acquired or discontinued during the current year.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus/(deficit) for the current and previous periods.

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

Notes		2022		2021	
		£	£	£	£
	Fixed assets				
10	Tangible assets		1,154,358		1,229,706
11	Investments		-		900
	Current assets				
	Stock	2,664		2,906	
12	Debtors	508,031		241,842	
	Cash at bank and in hand	1,162,391		994,248	
		1,673,086		1,238,996	
13	**Creditors:** amounts falling due within one year	(390,991)		(805,088)	
	Net current assets		1,282,095		433,908
	Total assets less current liabilities		2,436,453		1,664,514
	Creditors: amounts falling due after more than one year		-		-
	Net assets		2,436,453		1,664,514
	Reserves				
	Unrestricted funds		1,655,504		1,272,091
7	Restricted funds		780,949		392,423
	Total funds		2,436,453		1,664,514

The accounts on pages 13 to 30 were approved and authorised for issue by the board on 13 September 2022 and signed on their behalf

I LAKETIC-LJUBOJEVIC
Director

P R LONGWORTH
Director

Company registration number : 1763241

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF CASH FLOWS

for the year ended

31 MARCH 2022

Note		2022 £	2021 £
18	**Net cash flow from operating activities**	211,040	163,252
	Cash flow from investing activities		
	Payment to acquire tangible fixed assets	(42,968)	(18,247)
	Interest received	71	734
	Net cash flow from investing activities	(42,897)	(17,513)
	Net increase/(decrease) in cash and cash equivalents	168,143	145,739
	Cash and cash equivalents at 1 April 2021	994,248	848,509
	Cash and cash equivalents at 31 March 2022	1,162,391	994,248
	Cash and cash equivalents consists of:		
	Cash at bank and in hand	1,162,391	686,612
	Short term deposits	-	311,636
	Cash and cash equivalents at 31 March 2022	1,162,391	994,248

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

National Children's Centre is a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are to promote the vision and objectives of assisting children, young people, families and older people to achieve their full potential in life and is detailed further in the trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Our activities are conducted under the titles National Children's Centre, Yorkshire Children's Centre and YCC.

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 198 of the Companies Act 2006 not to prepare group accounts.

(b) Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds whereby funding has been obtained from various agencies to undertake specific charitable projects. Where the supply of funds is specific to a particular project and not merely for the general running of the centre, then such funding is designated as a restricted fund.

Restricted capital funds are grants received for the refurbishment of Brian Jackson House. These are being released to unrestricted funds at the same rate as the asset to which the funding directly related to.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

(d) Expenditure recognition (continued)

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries ; and
- Other expenditure represents those items not falling into the categories above.

All charity expenditure wholly attributable to resources expended is allocated to the Statement of Financial Activities category to which it specifically relates. All non-attributable expenditure is allocated on the following basis.

- Salaries on the time spent on each category.
- Building Overheads on a percentage of the building space occupied.
- All other non-attributable overheads on the basis of the judgement of the management staff as to the actual resources used.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the assets capable of operating as intended.

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

Long Leasehold Property	-over the term of the lease
Freehold Property	-Not depreciated
Ongoing Property Improvements	-4% Straight Line Basis
Fixtures and Office Equipment	-25% Straight Line Basis
Motor Vehicles	-20% Straight Line Basis

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Donated gifts in kind

Donations by the public of household and other goods to the charity are sold through their charity shops based in the region and are operated by the charity's project Pass It On. The value of these goods was estimated at £165,642 (2021: £45,103) using core values of household goods from the Furniture Re-use Network and small advertisements in local newspapers.

(o) Pension commitments

The charity contributes to defined contribution pension schemes. Contributions are accounted for in the period to which they relate.

2 Incoming resources

	Restricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Donations and legacies				
Central services				
Contracts/Grant	-	60,329	60,329	8,073
	-	60,329	60,329	8,073
Recycling & reuse				
Donations & Gift Aid	-	14,424	14,424	5,922
	-	14,424	14,424	5,922
Social enterprises				
Donations & Gift Aid	-	5,059	5,059	2,861
	-	5,059	5,059	2,861
Other trading activities				
Building & services				
Room hire charges	-	364,440	364,440	269,129
Service fees	-	292	292	10,501
Catering	-	2,734	2,734	236
Other fees	-	9,599	9,599	245
Donations & Gift Aid	-	-	-	223
Loss on disposal of assets	-	-	-	(9,514)
	-	377,065	377,065	403,820

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

2 **Incoming resources (continued)**

	Restricted Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Income from investments				
Central services				
Bank deposit interest	-	71	71	734
	-	71	71	734
3 **Income from charitable activities**				
Central services				
Contracts/Grants	23,918	21,546	45,464	132,441
	23,918	21,546	45,464	132,441
Children, young people & families				
Contracts/Grants	598,830	197,406	796,236	336,999
Childcare fees	-	45,713	45,713	27,995
Training services	-	75	75	25
	598,830	243,194	842,024	365,019
Recycling & reuse				
Contracts/Grants	-	17,184	17,184	136,544
Donations	-	200,289	200,289	67,608
	-	217,473	217,473	204,152
Training				
Contracts/Grants	62,750	1,725,155	1,787,905	1,237,889
	62,750	1,725,155	1,787,905	1,237,889
Health				
Contracts/Grants	45,727	163,318	209,045	187,579
Fees & services	-	1,335	1,335	2,633
	45,727	164,653	210,380	190,212
Social enterprises				
Contracts/Grants	-	-	-	1,500
	-	-	-	1,500

4 Expenditure on Raising funds

	Restricted funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Building & services				
Salaries & pensions	-	87,318	87,318	64,445
Travel expenses and motor	-	33	33	212
Office costs including advertising	-	5,891	5,891	1,814
Premises costs	-	32,420	32,420	18,996
Fees and sundries	-	16,421	16,421	4,184
Finance costs	-	387	387	167
Depreciation	-	33,435	33,435	33,415
	-	175,905	175,905	123,233
Central services				
Salaries & pensions	-	32,249	32,249	29,000
Travel expenses & motor	-	75	75	-
Office costs including advertising	-	4,994	4,994	2,455
Premises costs	-	(41)	(41)	338
Fees & sundries	-	5,277	5,277	6,356
Finance costs	-	171	171	157
Depreciation	-	1,116	1,116	1,010
	-	43,841	43,841	39,316
Social enterprises				
Salaries & pension	-	106,536	106,536	185,691
Catering and materials	-	12,864	12,864	6,286
Office costs including advertising	-	3,249	3,249	5,071
Premises costs	-	33,437	33,437	155,746
Travel expenses and motor	-	7,365	7,365	456
Fees & sundries	-	3,226	3,226	2,827
Finance costs	-	2,372	2,372	1,606
Depreciation	-	10,563	10,563	6,728
	-	179,612	179,612	364,411

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

5 **Expenditure on Charitable activities**

	Restricted funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Building & services				
Salaries & pensions	-	80,392	80,392	76,086
Travel expenses & motor	-	57	57	141
Office costs including advertising	-	7,648	7,648	2,809
Premises costs	-	45,479	45,479	33,791
Fees & sundries	-	20,156	20,156	5,305
Finance costs	-	473	473	204
Depreciation	-	42,443	42,443	48,935
	-	196,648	196,648	167,271
Central services				
Salaries & pensions	-	180,893	180,893	162,701
Travel expenses & motor	-	932	932	-
Office costs including advertising	-	63,349	63,349	31,850
Fees & sundries	-	69,000	69,000	81,093
Finance costs	-	2,114	2,114	1,940
Legal & professional fees	-	22,122	22,122	30,615
Irrecoverable VAT	-	60,800	60,800	37,773
Bad debts	-	(5,597)	(5,597)	2,119
Depreciation	-	13,766	13,766	12,059
	-	407,379	407,379	360,150
Children, young people & families				
Salaries & pensions	229,173	122,509	351,682	248,524
Travel expenses & motor	-	3,207	3,207	424
Office costs including advertising	-	11,447	11,447	4,030
Premises costs	-	25,255	25,255	2,338
Training fees	-	23,297	23,297	98,105
Fees & Sundries	-	6,428	6,428	5,010
Depreciation	-	1,439	1,439	513
	229,173	193,582	422,755	358,944
Training				
Salaries & pensions	53,000	878,776	931,776	788,922
Travel expenses & motor	-	14,686	14,686	8,311
Office costs including advertising	-	23,924	23,924	19,898
Premises costs	-	93,100	93,100	87,693
Fees & sundries	-	90,799	90,799	45,628
Training fees	-	29,651	29,651	37,062
Depreciation	-	16,715	16,715	11,351
	53,000	1,147,651	1,200,651	988,865

5 **Expenditure on Charitable activities (continued)**

	Restricted funds £	Unrestricted Funds £	2022 Total £	2021 Total £
Health				
Salaries & pension	20,415	103,389	123,804	114,150
Travel expenses & motor	-	3,332	3,332	1,132
Office costs including advertising	-	1,240	1,240	1,395
Fees and sundries	-	32,754	32,754	16,175
Premises costs	-	276	276	1,278
Depreciation	-	58	58	595
	20,415	141,049	161,464	134,725
Social Enterprise				
Fees and sundries	-	-	-	56
Premises costs	-	-	-	1,027
Depreciation	-	-	-	726
	-	-	-	1,809

6 **Transfer from restricted funds for services support & expenditure**

From the year ended 31 March 2022, the trustees consider that £750 (2021: £nil) should be transferred between restricted and unrestricted funds.

7 **Restricted funds**

	Fund balance 1 April 2021 £	Released to Unrestricted Funds £	Fund balance 31 March 2022 £
Capital property projects	392,423	(39,361)	353,062
General funds:			
Income	-	731,225	731,225
Expenditure	-	(302,588)	(302,588)
Transfer	-	(750)	(750)
Totals	392,423	388,526	780,949

Represented by:

Tangible fixed assets	353,062
Cash at bank	187,887
Accrued income	240,000
Total	780,949

The costs of the capital property projects are shown as "Ongoing Property Improvements" at note 10 below. These funds are released over the applicable write-down period for the improvements.

8 **Staff costs**

	31.3.22	31.3.21
	£	£
Wages & salaries	1,699,552	1,525,840
Social security costs	114,784	91,797
Other pension costs	70,916	35,668
	1,885,252	1,653,305

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

	31.3.22	31.3.21
Employees	111	109

	31.3.22	31.3.21

The number of employees earning over £60,000 pa excluding pension contributions was:

	1	Nil

No trustees received any remuneration from the charity. The charity does reimburse expenditure in order for the trustees to attend meetings.

	£	£
During the year this amounted to:	Nil	Nil

9 **Auditor' remuneration**

The auditor's remuneration amounts to an audit fee of £11,000 (2021 - £10,000) and other services of £Nil (2021 £Nil).

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

10 **Tangible fixed assets**

	Freehold & long leasehold property	Ongoing property improvements	Fixtures and office equipment	Motor Vehicles	Totals
Cost:	£	£	£	£	£
At 1 April 2021	437,486	1,722,048	323,264	67,737	2,550,535
Additions	2,340	-	40,628	-	42,968
Disposals	-	(8,281)	(4,995)	-	(13,276)
At 31 March 2022	439,826	1,713,767	358,897	67,737	2,580,227
Depreciation:					
At 1 April 2021	22,304	985,231	258,232	55,062	1,320,829
Charge for the year	2,776	76,123	30,302	9,115	118,316
Eliminated on disposal	-	(8,281)	(4,995)	-	(13,276)
At 31 March 2022	25,080	1,053,073	283,539	64,177	1,425,869
Net book value:					
At 31 March 2022	414,746	660,694	75,358	3,560	1,154,358
At 31 March 2021	415,182	736,817	65,032	12,675	1,229,706

Freehold property has not been depreciated. The building had been fully refurbished prior to acquisition and the Trustees will expend such sums as are deemed necessary to keep it in its current good condition such that any depreciation would not be material. On-going improvements to the property are depreciated at 4% pa on a straight line basis.

Long leasehold property relates to the building acquired on the merger with Batley Resource Centre on 1 April 2013. This building is depreciated over the remaining lease term.

11 **Investments**	2022 £	2021 £
At cost	-	900

The charity owned a 100% shareholding in NCC Enterprises Limited. The company was registered in England & Wales and its principal activity was to generate income for National Children's Centre from its trading activities. The company commenced to trade on 1 January 2012 and became dormant from 1 September 2016. This company was wound up during the year.

The charity also owned 100% of the issued share capital of eight (2021: eight) dormant companies incorporated for name protection purposes. After a cost benefit analysis it was decided to dispense with all of these subsidiary companies and they have all been wound up at Companies House.

12 Debtors: amounts falling due within one year	31.3.22 £	31.3.21 £
Prepayments and accrued income	29,928	55,033
Activity debtors	233,006	178,577
Grants receivable	240,000	8,120
Other debtors	5,097	112
	508,031	241,842

13 Creditors: Amounts falling due within one year	31.3.22 £	31.3.21 £
Activity creditors	59,197	68,367
Taxation & social security	53,422	44,497
Accruals & deferred income	244,876	651,584
Other creditors	33,496	39,740
Amounts owed to group undertakings	-	900
	390,991	805,088

14 **Obligations under leasing arrangements**

The total future minimum lease payments under non-cancellable operating leases are as follows:	31.3.22 £	31.3.21 £
Expiring:		
In less than 1 year	1,332	-
In more than one year but not more than 5 years	37,500	62,500
In more than 5 years	284,675	342,575
	323,507	405,075

15 **Pension commitments**

The charity operates defined contribution group personal pension scheme with various pension companies on behalf of certain employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The annual commitments under these schemes are for contributions of £115,680 (2021 £36,949).

16 Related party transactions

At the Balance Sheet date £Nil (2021: £900) was owed to the dormant subsidiary companies.

17 Reconciliation of movement in reserves

	31.3.22	31.3.21
	£	£
Net movement in funds for the year	771,939	(129,101)
Opening reserves	1,664,514	1,793,615
Closing reserves	2,436,453	1,664,514

18 Reconciliation of net (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the year	771,939	(129,101)
Interest receivable	(71)	(734)
Decrease/(increase) in investments	900	-
Depreciation of tangible fixed assets	118,316	115,332
Loss on disposal of tangible fixed assets	-	9,516
Decrease/(increase) in stock	242	485
Decrease/(increase) in debtors	(266,189)	94,448
Increase/(decrease) in creditors	(414,097)	73,306
Net cash flow from operating activities	211,040	163,252

19 Control of the company

The charity is controlled by its Trustees. No one trustee has ultimate control.

20. Post balance sheet events

Following a review of the Retail Gift Aid scheme operated through our charity shop, Pass It On. A discrepancy has been identified in the paperwork provided to donors of goods. Professional advice is being sort to establish if the error will require reporting to the HMRC. The potential outcome is that a liability, that has yet to be quantified, may exist where YCC will have to inform the HMRC and repay the gift aid that has been claimed over a previous number of years.

NATIONAL CHILDREN'S CENTRE

INCOME AND EXPENDITURE ACCOUNT

31 MARCH 2022

	31.3.22		31.3.21	
	£	£	£	£
Income:				
Grants	2,861,767		2,032,869	
Fundraising and donations	74,887		16,856	
Rooms and lettings	364,406		269,172	
Supplies	32		2,891	
Fees and services	46,477		38,721	
Catering	2,734		236	
Sale of donated goods	199,569		67,531	
Project repayments	5,303		-	
Other income	4,949		129	
Sale of assets	-		(9,516)	
		3,560,124		2,418,889
Other income:				
Bank deposit interest		71		734
		3,560,195		2,419,623
Expenditure:				
Salaries	1,814,336		1,617,637	
Pension contributions	70,916		35,668	
Professional fees	139,044		101,673	
Office costs	108,303		61,652	
Advertising and promotion	16,781		33,908	
Training and subscriptions	58,149		142,149	
Premises costs	244,572		254,978	
Motor and travel expenses	31,013		18,552	
Project costs	140,643		80,623	
Repairs and renewals	46,261		80,345	
Bank charges	5,519		4,088	
Depreciation	118,316		115,332	
Bad debts	(5,597)		2,119	
		2,788,256		2,548,724
Net surplus/ (deficit)		771,939		(129,101)

FRESH FUTURES (NCC)

England & Wales - Charity number 288125

Accounts

NATIONAL CHILDREN'S CENTRE
(a company limited by guarantee)

FINANCIAL STATEMENTS

31 MARCH 2021

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Company registration number: **1763241**
Registered charity number: **288125**

NATIONAL CHILDREN'S CENTRE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2021

Charity name: National Children's Centre

Charity number: 288125

Company number: 1763241

Trustees:
Shakkela Ajaib-Latif
Emma Clough
Gill Goodswen
Chris Hardern
Jane Iveson (resigned 11/11/21)
Dr Ira Laketic-Lubojevic
Philip Longworth
Myrna Moore
Judith Oliver
Gary Waterhouse
Mark Wild (resigned 23/10/21)
David Wood

Secretary Robert Edden

Principal and registered office: Brian Jackson House, New North Parade, Huddersfield, HD1 5JP

Auditors: Wheawill & Sudworth Limited, Chartered Accountants, 35 Westgate, Huddersfield, HD1 1PA

Principal bankers: National Westminster Bank, 8 Market Place, Huddersfield, HD1 2AN

NATIONAL CHILDREN'S CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

CHAIR'S INTRODUCTION

This year was one that no one could have anticipated – a global pandemic that severely restricted societies across the globe and impacted on all communities and organisations. Last years' report referenced the first months of the pandemic, but we did not and could not foresee that twelve months later we would still be operating in such a climate.

We are very proud of the way the charity and its people continued to respond to the challenges of Covid-19, and adapted ways of working and delivering services to ensure that our communities and service users received ongoing support and access to services.

We showed that we can be very agile in developing new services, and adapting existing ones, to deliver in different ways and to meet growing demand. This learning is being taken forwards to help improve our future service delivery and outcomes.

Our finances were hit significantly by the loss of income from our Pass It On operation, and from meeting room and venue hire. We are thankful to those partners who through the provision of Covid relief funding enabled us to offset some of those losses and mitigating to some degree the impact of the pandemic on the charity. Our prudent management of finances in recent years meant that we have sufficient reserves to cover the loss, and we remain financially stable.

Alongside managing through the pandemic, the year saw significant change in leadership of the charity. Ira joined us as Chair towards the end of the year, allowing Phil to step back to a Trustee role after stewarding the organisation through a year of change. Mark Farmer joined as Chief Executive, and Rob Edden as Head of Finance and Shared Services, both in November and Mark has since led a review and restructure of the Leadership Team. We continue to embed our values across the charity, and they can be seen being demonstrated in how we go about our work.

Our thanks to all our hard working employees, volunteers, and trustees, and to our funders and partners, without whom the charity could not deliver the fantastic outcomes it does for the communities we serve.

Ira Laketic-Ljubojevic
Chair – from March 2021

Phil Longworth
Acting Chair – to March 2021

On behalf of the Board of Trustees
16 November 2021

NATIONAL CHILDREN'S CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

The Trustees present their report and the audited financial statement of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities as updated by Bulletin 1 in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The Directors of the charitable company (the charity) are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees.

As part of the Statement of Recommended Practice (SORP) regulations a Trustees Annual Report is required together with the financial audit and it is therefore logical and efficient to embed its business, finance, strategic plans and reviews into the TAR.

OBJECTIVES AND ACTIVITIES

The principal activity of the company in the year under review was that of a registered charity to support the vision and objectives listed.

Our Vision

Is a future where everyone has opportunities for a better life.

We will achieve our vision by

- Improve Wellbeing
- Provide Innovative Services and Support
- Build Relationships
- Live our Vision

Our Values

We are

- Inclusive
- Empowering
- Trusted
- Caring
- Approachable

NCC Objectives

- Provide support for local communities across Yorkshire
- Focus on early intervention and preventative approaches that address issues of, deprivation, exclusion, health and education.
- Network between delivery partners and offer critical friend support on relevant local, regional and national issues.
- Strengthen NCC's service delivery and partnership models through Yorkshire Children's Centre.
- Deliver services in partnership with Local Authorities, CCG's, Community Health Organisations, Children and Young People Services, Police and other voluntary, faith, community and private sector partners.
- Improve the quality of life for children, young people, families and older people most in need.
- Safeguard, listen and learn from those that use our services and represent their views locally, regionally and nationally.
- Operate NCC sustainably, through effective planning and diverse income generation routes and enterprise activities.

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

ACHIEVEMENTS AND PERFORMANCE
The Charity has continued to assist Children, Young people, Families and Older People to achieve their full potential in life.

NCC Trustee and staff representation on the boards of other charities and organisations

Third Sector Leaders (TSL) Kirklees – Helen Orlic (to October 2020) and Mark Farmer (from November 2020) acted as Directors of TSL

NCC Partnership Working

Kirklees Third Sector Leaders (TSL) is a membership organisation to support the Third Sector in Kirklees NCC work in partnership with **TSL** and a range of third sector organisations as part of the Community Anchor network across Kirklees.
Families Forward are partners with Yorkshire Children's Centre in the delivery of the CAFCASS contract for Child Contact Interventions in West Yorkshire.
Seetec Pluss, Halifax Opportunities Trust, Groundworks and Dominion Training are partners in the delivery of the Building Better Opportunities Hopeful Families service.
Locala CIC, South West Yorkshire Partnership NHS Foundation Trust (SWYFT), Northorpe Hall and Homestart are partners in the delivery of the Thriving Kirkleees (0-19 Healthy Child Programme).

Funding Sources

National Children's Centre is predominantly funded through contracts with government departments and agencies, local authorities, health authorities, charitable trusts, educational organisations or as sub contractor to Prime Contractors. During the year restricted funding of £317,043 towards projects was received from Big Lottery Reaching Communities Fund, ESF/National Lottery and Kirklees Council. All these funds were expended on service delivery.

FINANCIAL REVIEW

The results for the year and financial position of the company are shown in the financial statements.

Reserves Policy

Reserves are to be applied in the furtherance of the Charity's commitment to help vulnerable and socially excluded children, young people, families and older people achieve their full potential.

The Reserves Policy seeks to ensure that there are sufficient unrestricted funds available to cover day to day operations and effectively respond to any short term financial difficulties or opportunities that may arise. The policy forms part of the processes, procedures and controls that are in place to maintain financial stability. The Reserves Policy is reviewed annually.

Investment policy

The Memorandum of Association of the Charity gives Directors the authority to invest and deal with the monies of the Company not immediately required. Banking deposit and reserve accounts will be used to generate interest on monies not immediately required. Where appropriate, professional investment advice will be taken by the Directors for more advantageous returns on the charity's resources.

NCC Strategy

A 3 year strategy plan was developed for 2020-2023 by the trustees and leadership team. This was completed prior to the Covid-19 pandemic and therefore for protecting the charity certain aspects of this plan were accelerated. The charity sought to maximise short term funding in order to continue developing the longer term strategic plan.

Pension Plan

The Charity operates defined contribution group pension schemes with a number of providers. The assets of the schemes are held separately from those of the Charity. Contributions payable for the year are charged in the profit and loss account.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Company is limited by Guarantee without share capital and was incorporated on 20 October 1983. Under the Memorandum of Association members undertake to contribute to the Assets of the Company in the event of winding up, such amount as may be required not exceeding £1 each. The Company is not required to use the word "Limited" in its title.

Trustee/Director Appointments

No person shall become a member unless that person has completed an application for membership in a form approved by directors and directors have approved that application.

Appointment of Trustees are made by the Board as Trustee/Director vacancies occur based on recommendations by the Governance Committee of individuals that have experience of key themes that match the needs of the Charity. The areas under consideration at any one time include education, finance, legal, social enterprise, community involvement, fundraising, health, local and national government, safeguarding, governance, poverty and deprivation, disability and diversity.

Directors

The Directors during the year were:

Roger Bryant	Chair (Resigned 15 September 2020)
Dr Ira Laketic-Ljubojevic	Chair (Appointed 16 March 2021)
Philip Longworth	Deputy Chair – Acting Chair to March 2021
Shakkela Ajaib-Latif	(Appointed 16 March 2021)
Emma Clough	
Gill Goodswen	
Chris Hardern	
Jane Iveson	(Resigned 11th November 2021)
Myrna Moore	
Judith Oliver	
Gary Waterhouse	
Mark Wild	(Resigned 23rd October 2021)
David Wood	(Appointed 16 March 2021)

Honorary President

Barry Sheerman MP

Honorary Vice Presidents

Dick Swindell
Alda Flowers
Sui Cheung
John Cashman
Dr Mike Sills

Organisational Structure

The Board of Directors and Trustees of the Charity have six Meetings per year. In 2020-21 the Board was supported by sub committees on finance, governance and business development, and by a Board of Governors overseeing the College. These meet three times a year in order to examine matters in greater depth than possible at Board Meetings and make reports and recommendations to the Board as appropriate.

The day to day operation of the Charity is administered by the Leadership Team who meet regularly and attend and report to the Board Meetings.

During the year the Leadership Team composition and personnel changed, and at March 2021 consisted of the Chief Executive, Head of Finance and Support Services, Head of Children & Family Services, Headteacher Brian Jackson College and Head of Income & Partnerships..

NCC Governance

In order to ensure good Governance the board:

1. Maintain a skilled cross section of Trustees with appropriate experience to service NCC Governance arrangements.
2. Aim for high quality in all that NCC does through investing in staff, volunteers and Trustees.
3. Ensure NCC's structure and management activity areas are well supported and regularly reviewed.
4. Ensure Trustees oversee all financial and governance matters of the charity.

Organisational Needs 2021/22

On behalf of the Trustees, the Chief Executive will be accountable for ensuring that:

1. The new Leadership Team implements a viable and sustainable operating model for the organisation, including appropriate structural responsibilities and accountabilities.
2. A detailed and accurate budget and operational review is prepared for 2021/22 together with a 3 to 5 year budget and forecast.
3. NCC continues to operate a services portfolio that links to NCC's aims regarding children, young people and families during 2021/2022.
4. Volunteer recruitment continues to grow and strengthen, and will continue to be a significant activity for the charity.
5. NCC enterprise activities run effectively and efficiently to make a financial contribution to the overall charity.

Charity Risk Management

To March 2021 the most material and probable risks determined by the Trustees/Directors and Senior Staff were met by:

1. Registration as a Company Limited by Guarantee to protect Trustees/Directors.
2. Long term financial control of Charity's finances by annual audit.
3. Medium term financial control of Charity's finances by quarterly profit & loss, balance sheet reports by the Head of Finance and Support Services to the Trustees/Directors at their Board Meetings.
4. Short term financial control of Charity's finances by continuous monthly management of incoming and outgoing resources and bank reconciliation. Reports made monthly by the Head of Finance and Support Services to the Chair of Trustees and the Chief Executive.
5. Short term financial control of Charity's finances by staff reporting regularly to the Chief Executive.
6. Organisation wide Risk Register and Risk Management in place and regularly reviewed by Trustees.
7. Health, safety and welfare of staff, volunteers and beneficiaries through annual reappraisal of risk assessment areas by Compliance Officer and reports to Leadership Team and Trustees/Directors.
8. Regular review of NCC's Policies and Guidelines including the Children, Young People and Vulnerable Adults Safeguarding Policy.

Information on NCC

Updated information is available at: www.yorkshirechildrenscentre.org.uk .

Trustees' Responsibilities Statement

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 Charities Act 2011, the Companies Act 2006 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Approved by the board on 16 November 2021
and signed on its behalf by

Ira Laketic-Ljubojevic
Chair

NATIONAL CHILDREN'S CENTRE

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Auditor's Report to the trustees of National Children's Centre

We have audited the financial statements of National Children's Centre for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' 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.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 8, the trustees are responsible for the preparation of financial statements which 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 charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance within this Act.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

NATIONAL CHILDREN'S CENTRE

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Auditor's responsibilities for the audit of the financial statements (Continued)

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.

35 Westgate
Huddersfield
HD1 1PA
16 November 2021

David Butterworth, Senior Statutory Auditor

Wheawill & Sudworth Limited, Statutory Auditor

Wheawill & Sudworth Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account)

for the year ended

31 MARCH 2021

Note		Restricted capital funds £	Restricted funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	Incoming resources					
2	**Donations and legacies:**					
	Building & services	-	-	8,073	8,073	867
	Gift Aid	-	-	5,922	5,922	23,538
	Social enterprises	-	-	2,861	2,861	595
		-	-	16,856	16,856	25,000
	Other trading activities:					
	Building & services	-	-	270,820	270,820	403,820
		-	-	270,820	270,820	403,820
	Income from investments:					
	Central services	-	-	734	734	922
		-	-	734	734	922
3	**Income from Charitable activities**					
	Central services	-	-	132,441	132,441	90,120
	Children, young people & families	-	158,084	206,935	365,019	472,538
	Recycling & reuse	-	-	204,152	204,152	526,793
	Training	-	145,386	1,092,503	1,237,889	1,027,777
	Health	-	12,073	178,139	190,212	147,220
	Social enterprises	-	1,500	-	1,500	2,872
		-	317,043	1,814,170	2,131,213	2,267,320
	Total income and endowments	-	317,043	2,102,580	2,419,623	2,697,062

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account) (continued)

for the year ended

31 MARCH 2021

Note		Restricted capital funds £	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	Resources expended					
4	**Expenditure on raising funds**					
	Building & services	-	-	123,233	123,233	134,540
	Central services	-	-	39,316	39,316	34,044
	Social enterprises	-	-	364,411	364,411	559,786
		-	-	526,960	526,960	728,370
5	**Expenditure on charitable Activities**					
	Building & services	-	-	167,271	167,271	194,253
	Central services	-	-	360,150	360,150	295,921
	Children, young people & families	-	158,084	200,860	358,944	414,961
	Training	-	145,386	853,479	998,865	959,514
	Health	-	12,073	122,652	134,725	128,678
	Social enterprises	-	1,500	309	1,809	-
		-	317,043	1,704,721	2,021,764	1,993,327
	Total resources expended	-	317,043	2,231,681	2,548,724	2,721,697

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account) (continued)

for the year ended

31 MARCH 2021

Note		Restricted Capital Funds £	Restricted funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	Net (expenditure)	-	-	(129,101)	(129,101)	(24,635)
7	**Gross transfer between funds**	(39,361)	-	39,361	-	-
	Net movement in funds	(39,361)	-	(89,740)	(129,101)	(24,635)
	Total funds brought forward	431,784	-	1,361,831	1,793,615	1,818,250
	Total funds carried forward	392,423	-	1,272,091	1,664,514	1,793,615

Continuing operations

None of the charity's activities were acquired or discontinued during the current year.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus/(deficit) for the current and previous periods.

NATIONAL CHILDREN'S CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

Notes		2021		2020	
		£	£	£	£
	Fixed assets				
10	Tangible assets		1,229,706		1,336,307
11	Investments		900		900
	Current assets				
	Stock	2,906		3,391	
12	Debtors	241,842		336,290	
	Cash at bank and in hand	994,248		848,509	
		1,238,996		1,188,190	
13	**Creditors:** amounts falling due within one year	(805,088)		(731,782)	
	Net current assets		433,908		456,408
	Total assets less current liabilities		1,664,514		1,793,615
	Creditors: amounts falling due after more than one year		-		-
	Net assets		1,664,514		1,793,615
	Reserves				
	Unrestricted funds		1,272,091		1,361,831
7	Restricted funds		392,423		431,784
	Total funds		1,664,514		1,793,615

The accounts on pages 13 to 30 were approved and authorised for issue by the board on 16 November 2021 and signed on their behalf

G GOODSWEN
Director

P R LONGWORTH
Director

Company registration number : 1763241

The notes on pages 18 to 30 form part of these financial statements.

NATIONAL CHILDREN'S CENTRE

STATEMENT OF CASH FLOWS

for the year ended

31 MARCH 2021

Note		2021 £	2020 £
19	**Net cash flow from operating activities**	163,252	26,014
	Cash flow from investing activities		
	Payment to acquire tangible fixed assets	(18,247)	(98,783)
	Interest received	734	922
	Net cash flow from investing activities	(17,513)	(97,861)
	Net increase/(decrease) in cash and cash equivalents	145,739	(71,847)
	Cash and cash equivalents at 1 April 2020	848,509	920,356
	Cash and cash equivalents at 31 March 2021	994,248	848,509
	Cash and cash equivalents consists of:		
	Cash at bank and in hand	682,612	537,606
	Short term deposits	311,636	310,903
	Cash and cash equivalents at 31 March 2021	994,248	848,509

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

National Children's Centre is a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are to promote the vision and objectives of assisting children, young people, families and older people to achieve their full potential in life and is detailed further in the trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The activities of the Charity are conducted in the main under the titles National Children's Centre and Yorkshire Children's Centre.

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 198 of the Companies Act 2006 not to prepare group accounts.

(b) Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds whereby funding has been obtained from various agencies to undertake specific charitable projects. Where the supply of funds is specific to a particular project and not merely for the general running of the centre, then such funding is designated as a restricted fund.

Restricted capital funds are grants received for the refurbishment of Brian Jackson House. These are being released to unrestricted funds at the same rate as the asset to which the funding directly related to.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

(d) Expenditure recognition (continued)

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries ; and
- Other expenditure represents those items not falling into the categories above.

All charity expenditure wholly attributable to resources expended is allocated to the Statement of Financial Activities category to which it specifically relates. All non-attributable expenditure is allocated on the following basis.

- Salaries on the time spent on each category.
- Building Overheads on a percentage of the building space occupied.
- All other non-attributable overheads on the basis of the judgement of the management staff as to the actual resources used.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the assets capable of operating as intended.

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

Long Leasehold Property	-over the term of the lease
Freehold Property	-Not depreciated
Ongoing Property Improvements	-4% Straight Line Basis
Fixtures and Office Equipment	-25% Straight Line Basis
Motor Vehicles	-20% Straight Line Basis

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Donated gifts in kind

Donations by the public of household and other goods to the charity are sold through their charity shops based in the region and are operated by the charity's project Pass It On. The value of these goods was estimated at £45,103 (2020: £437,404) using core values of household goods from the Furniture Re-use Network and small advertisements in local newspapers.

(o) Pension commitments

The charity contributes to defined contribution pension schemes. Contributions are accounted for in the period to which they relate.

The charity was also a member of a defined benefit pension scheme. It was not required to make any deficit contributions and no additional reporting is therefore required under FRS 102.

2 Incoming resources

	Restricted Funds £	Unrestricted Funds £	2021 Total £	2020 Total £
Donations and legacies				
Central services				
Contracts/Grant	-	8,073	8,073	867
	-	8,073	8,073	867
Recycling & reuse				
Donations & Gift Aid	-	5,922	5,922	23,538
	-	5,922	5,922	23,538
Social enterprises				
Donations & Gift Aid	-	2,861	2,861	595
	-	2,861	2,861	595
Other trading activities				
Building & services				
Room hire charges	-	269,129	269,129	340,212
Service fees	-	10,501	10,501	12,238
Catering	-	236	236	38,559
Other fees	-	245	245	12,467
Donations & Gift Aid	-	223	223	344
Loss on disposal of assets	-	(9,514)	(9,514)	-
	-	270,820	270,820	403,820

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2021

2 **Incoming resources (continued)**

	Restricted Funds £	Unrestricted Funds £	2021 Total £	2020 Total £
Income from investments				
Central services				
Bank deposit interest	-	734	734	922
	-	734	734	922
3 **Income from charitable activities**				
Central services				
Contracts/Grants	-	132,441	132,441	73,653
Donations	-	-	-	16,467
	-	132,441	132,411	90,120
Children, young people & families				
Contracts/Grants	158,084	178,915	336,999	434,877
Childcare fees	-	27,995	27,995	37,661
Training services	-	25	25	-
	158,084	206,935	365,019	472,538
Recycling & reuse				
Contracts/Grants	-	136,544	136,544	-
Donations	-	67,608	67,608	526,793
	-	204,152	204,152	526,793
Training				
Contracts/Grants	145,386	1,092,503	1,237,889	1,026,380
Donations	-	-	-	62
Travel & expenses	-	-	-	1,335
	145,386	1,092,503	1,237,889	1,027,777
Health				
Contracts/Grants	12,073	175,506	187,579	137,495
Donations	-	-	-	4,315
Fees & services	-	2,633	2,633	10
Service fees	-	-	-	5,400
	12,073	178,139	190,212	147,220
Social enterprises				
Contracts/Grants	1,500	-	1,500	-
Donations	-	-	-	747
Fees & services	-	-	-	2,125
	1,500	-	1,500	2,872

4 Expenditure on Raising funds

	Restricted funds £	Unrestricted Funds £	2021 Total £	2020 Total £
Building & services				
Salaries & pensions	-	64,445	64,445	62,250
Travel expenses and motor	-	212	212	79
Office costs including advertising	-	1,814	1,814	3,778
Premises costs	-	18,996	18,996	32,078
Fees and sundries	-	4,184	4,184	3,771
Finance costs	-	167	167	396
Depreciation	-	33,415	33,415	32,188
	-	123,233	123,233	134,540
Central services				
Salaries & pensions	-	29,000	29,000	26,785
Travel expenses & motor	-	-	-	127
Office costs including advertising	-	2,455	2,455	2,081
Premises costs	-	338	338	7
Fees & sundries	-	6,356	6,356	4,443
Finance costs	-	157	157	195
Depreciation	-	1,010	1,010	406
	-	39,316	39,316	34,044
Social enterprises				
Salaries & pension	-	185,691	185,691	323,923
Catering costs	-	6,286	6,286	54,899
Office costs including advertising	-	5,071	5,071	10,262
Premises costs	-	155,746	155,746	144,739
Travel expenses and motor	-	456	456	4,270
Fees & sundries	-	2,827	2,827	3,171
Finance costs	-	1,606	1,606	5,874
Depreciation	-	6,728	6,728	12,648
	-	364,411	364,411	559,786

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2021

5 **Expenditure on Charitable activities**

	Restricted funds £	Unrestricted Funds £	2021 Total £	2020 Total £
Building & services				
Salaries & pensions	-	76,086	76,086	86,449
Travel expenses & motor	-	141	141	158
Office costs including advertising	-	2,809	2,809	5,431
Premises costs	-	33,791	33,791	45,073
Fees & sundries	-	5,305	5,305	5,275
Finance costs	-	204	204	484
Depreciation	-	48,935	48,935	51,383
	-	167,271	167,271	194,253
Central services				
Salaries & pensions	-	162,701	162,701	162,680
Travel expenses & motor	-	-	-	1,578
Office costs including advertising	-	31,850	31,850	27,276
Fees & sundries	-	81,093	81,093	66,545
Finance costs	-	1,940	1,940	2,407
Legal & professional fees	-	30,615	30,615	20,667
Irrecoverable VAT	-	37,773	37,773	7,000
Bad debts	-	2,119	2,119	-
Depreciation	-	12,059	12,059	7,768
	-	360,150	360,150	295,921
Children, young people & families				
Salaries & pensions	158,084	90,440	248,524	275,276
Travel expenses & motor	-	424	424	4,710
Office costs including advertising	-	4,030	4,030	3,136
Premises costs	-	2,338	2,338	28,364
Training fees	-	98,105	98,105	89,719
Fees & Sundries	-	5,010	5,010	13,295
Depreciation	-	513	513	461
	158,084	200,860	358,944	414,961
Training				
Salaries & pensions	145,386	643,536	788,922	756,521
Travel expenses & motor	-	8,311	8,311	17,688
Office costs including advertising	-	19,898	19,898	14,246
Premises costs	-	87,693	87,693	85,752
Fees & sundries	-	45,628	45,628	54,195
Training fees	-	37,062	37,062	21,862
Depreciation	-	11,351	11,351	9,250
	145,386	853,479	988,865	959,514

5 **Expenditure on Charitable activities (continued)**

	Restricted funds £	Unrestricted Funds £	2021 Total £	2020 Total £
Health				
Salaries & pension	12,073	102,077	114,150	95,973
Travel expenses & motor	-	1,132	1,132	7,197
Office costs including advertising	-	1,395	1,395	4,393
Fees and sundries	-	16,175	16,175	18,242
Premises costs	-	1,278	1,278	2,711
Depreciation	-	595	595	162
	12,073	122,652	134,725	128,678
Social Enterprise				
Fees and sundries	46	10	56	-
Premises costs	852	175	1,027	-
Depreciation	602	124	726	-
	1,500	309	1,809	-

6 **Transfer from restricted funds for services support & expenditure**

From the year ended 31 March 2021, the trustees consider that £nil (2020: £nil) should be transferred between restricted and unrestricted funds.

7 **Restricted funds**

	Fund balance 1 April 2020 £	Released to Unrestricted Funds £	Fund balance 31 March 2021 £
Capital property projects	431,784	(39,361)	392,423
General funds:			
Income	-	317,043	-
Expenditure	-	(317,043)	-
Totals	431,784	(39,361)	392,423
Represented by:			
Tangible fixed assets			392,423
Cash at bank			198,570
Accruals and deferred income			(198,570)
Total			392,423

The costs of the capital property projects are shown as "Ongoing Property Improvements" at note 10 below. These funds are released over the applicable write-down period for the improvements.

8 **Staff costs**

	31.3.21	31.3.20
	£	£
Wages & salaries	1,525,840	1,485,276
Social security costs	91,797	91,403
Other pension costs	35,668	37,360
	1,653,305	1,614,039

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

	31.3.21	31.3.20
Employees	109	110

	31.3.21	31.3.20

The number of employees earning over £60,000 pa excluding pension contributions was:

	Nil	Nil

No trustees received any remuneration from the charity. The charity does reimburse expenditure in order for the trustees to attend meetings.

	£	£
During the year this amounted to:	Nil	Nil

9 **Auditor' remuneration**

The auditor's remuneration amounts to an audit fee of £10,000 (2020 - £9,750) and other services of £Nil (2020 £Nil).

NATIONAL CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2021

10 **Tangible fixed assets**

	Freehold & long leasehold property	Ongoing property improvements	Fixtures and office equipment	Motor Vehicles	Totals
Cost:	£	£	£	£	£
At 1 April 2020	437,486	1,751,813	306,168	67,737	2,563,204
Additions	-	-	18,247	-	18,247
Disposals	-	(29,765)	(1,151)	-	(30,916)
At 31 March 2021	437,486	1,722,048	323,264	67,737	2,550,535
Depreciation:					
At 1 April 2020	19,528	926,326	235,096	45,947	1,226,897
Charge for the year	2,776	79,826	23,615	9,115	115,332
Eliminated on disposal	-	(20,921)	(479)	-	(21,400)
At 31 March 2021	22,304	985,231	258,232	55,062	1,320,829
Net book value:					
At 31 March 2021	415,182	736,817	65,032	12,675	1,229,706
At 31 March 2020	417,958	825,487	71,072	21,790	1,336,307

Freehold property has not been depreciated. The building had been fully refurbished prior to acquisition and the Trustees will expend such sums as are deemed necessary to keep it in its current good condition such that any depreciation would not be material. On-going improvements to the property are depreciated at 4% pa on a straight line basis.

Long leasehold property relates to the building acquired on the merger with Batley Resource Centre on 1 April 2013. This building is depreciated over the remaining lease term.

11 **Investments**

	2021	2020
	£	£
At cost	900	900

The charity owns a 100% shareholding in NCC Enterprises Limited. The company is registered in England & Wales and its principal activity was to generate income for National Children's Centre from its trading activities. The company commenced to trade on 1 January 2012 and became dormant from 1 September 2016.

The aggregate of the assets, liabilities and funds were as follows:

Assets	100
Liabilities	-
Funds (representing 100 ordinary shares of £1)	100

The charity also owns 100% of the issued share capital of eight (2020: eight) dormant companies incorporated for name protection purposes. After a cost benefit analysis it has been decided to dispense with all of these subsidiary companies and they are currently being wound up at Companies House.

12 **Debtors: amounts falling due within one year**

	31.3.21	31.3.20
	£	£
Prepayments and accrued income	55,033	40,832
Activity debtors	178,577	254,518
Grants receivable	8,120	39,273
Other debtors	112	1,667
	241,842	336,290

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

	31.3.21	31.3.20
	£	£
Activity creditors	68,367	68,636
Taxation & social security	44,497	41,641
Accruals & deferred income	651,584	590,503
Other creditors	39,740	30,102
Amounts owed to group undertakings	900	900
	805,088	731,782

14 **Obligations under leasing arrangements**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	31.3.21	31.3.20
	£	£
Expiring:		
In less than 1 year	-	7,750
In more than one year but not more than 5 years	62,500	126,500
In more than 5 years	342,575	400,475
	405,075	534,725

15 **Pension commitments**

The charity operates defined contribution group personal pension scheme with various pension companies on behalf of certain employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The annual commitments under these schemes are for contributions of £36,949 (2020 £37,312).

16 **Contingent liability**

The company is a member of a VAT group with a subsidiary company and is jointly and severally liable for the group's VAT liabilities. At 31 March 2021, the group owed VAT of £19,833 to HM Revenue & Customs (2020: £1,555 refund).

17 Related party transactions

At the Balance Sheet date £900 (2020: £900) was owed to the dormant subsidiary companies.

18 Reconciliation of movement in reserves

	31.3.21	31.3.20
	£	£
Net movement in funds for the year	(129,101)	(24,635)
Opening reserves	1,793,615	1,818,250
Closing reserves	1,664,514	1,793,615

19 Reconciliation of net (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net (expenditure) for the year	(129,101)	(24,635)
Interest receivable	(734)	(922)
Depreciation of tangible fixed assets	115,332	114,266
Loss on disposal of tangible fixed assets	9,516	-
Decrease/(increase) in stock	485	(1,211)
Decrease/(increase) in debtors	94,448	(79,427)
Increase/(decrease) in creditors	73,306	17,943
Net cash flow from operating activities	163,252	26,014

20 Control of the company

The charity is controlled by its Trustees. No one trustee has ultimate control.

NATIONAL CHILDREN'S CENTRE

INCOME AND EXPENDITURE ACCOUNT

31 MARCH 2021

	31.3.21		31.3.20	
	£	£	£	£
Income:				
Grants	2,032,869		1,688,227	
Fundraising and donations	16,856		32,246	
Rooms and lettings	269,172		340,212	
Supplies	2,891		1,738	
Fees and services	38,721		57,472	
Catering	236		38,559	
Sale of donated goods	67,531		526,993	
Project repayments	-		2,902	
Other income	129		7,791	
Sale of assets	(9,516)		-	
		2,418,889		2,696,140
Other income:				
Bank deposit interest		734		922
		2,419,623		2,697,062
Expenditure:				
Salaries	1,617,637		1,576,679	
Pension contributions	35,668		37,360	
Professional fees	101,673		112,425	
Office costs	61,652		67,024	
Advertising and promotion	33,908		11,444	
Training and subscriptions	142,149		116,312	
Premises costs	254,978		301,732	
Motor and travel expenses	18,552		49,370	
Project costs	80,623		294,190	
Repairs and renewals	80,345		31,538	
Bank charges	4,088		9,357	
Depreciation	115,332		114,266	
Bad debts	2,119		-	
		2,548,724		2,721,697
Net (deficit)		(129,101)		(24,635)