

**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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## **Fresh Futures (NCC)**

### **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 50<sup>th</sup> 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  
Date: .....

# 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.

# Fresh Futures (NCC)

## 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

# **Fresh Futures (NCC)**

## **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](http://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.

# Fresh Futures (NCC)

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

### 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 indicated 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.

# Fresh Futures (NCC)

## 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](http://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.

# Fresh Futures (NCC)

## 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**

**Chartered Accountants**  
**Statutory Auditor**

02/12/2024

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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
		£		£	£	£
<b>Income from:</b>						
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
<b>Total Income</b>		3,059,669	-	348,521	3,408,190	3,600,216
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>		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	-	-	-
<b>Reconciliation of funds:</b>						
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 £	£
<b>Fixed assets</b>					
Tangible assets	<b>13</b>		1,156,887		1,142,016
			1,156,887		1,142,016
<b>Current assets</b>					
Stock		2,098		2,098	
Debtors	<b>14</b>	230,002		321,419	
Cash at bank and in hand		1,522,947		1,587,559	
		1,755,047		1,911,076	
<b>Creditors:</b> amounts falling due within one year	<b>15</b>	(369,344)		(415,967)	
<b>Net current assets</b>			1,385,703		1,495,109
<b>Provisions</b>			(50,000)		-
<b>Total net assets</b>			2,492,590		2,637,125
<b>Charity funds</b>					
Restricted funds	<b>17/18</b>		751,515		921,474
Designated funds			150,000		-
Unrestricted funds	<b>17/18</b>		1,591,075		1,715,651
<b>Total funds</b>	<b>17/18</b>		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
		£	£
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	<b>23</b>	31,553	538,483
<b>Cash Flows from investing activities:</b>			
Investment income		47,692	18,446
Purchase of tangible fixed assets		(143,857)	(131,761)
<b>Net cash used in investing activities</b>		(96,165)	(113,315)
<b>Change in cash and cash equivalents in the year</b>		(64,612)	425,168
Cash and cash equivalents at the beginning of the year		1,587,559	1,162,391
<b>Cash and cash equivalents at the end of the year</b>		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.

# Fresh Futures (NCC)

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

### 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 be 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.

# Fresh Futures (NCC)

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

### 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

# Fresh Futures (NCC)

## 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).

# Fresh Futures (NCC)

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

### 13. Tangible fixed assets

	Freehold & Leasehold property £	Ongoing property improvements £	Fixtures & Office Equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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 £
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>921,474</b>	<b>348,521</b>	<b>(518,480)</b>	<b>-</b>	<b>751,515</b>
<b>Unrestricted funds</b>	<b>1,715,651</b>	<b>3,059,669</b>	<b>(3,034,245)</b>	<b>(150,000)</b>	<b>1,591,075</b>
<b>Designated Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>
<b>Total funds</b>	<b>2,637,125</b>	<b>3,408,190</b>	<b>(3,552,725)</b>	<b>-</b>	<b>2,492,590</b>

  

For the year ended 31 March 2023	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>780,949</b>	<b>713,094</b>	<b>(572,569)</b>	<b>-</b>	<b>921,474</b>
<b>Unrestricted funds</b>	<b>1,655,504</b>	<b>2,887,122</b>	<b>(2,826,975)</b>	<b>-</b>	<b>1,715,651</b>
<b>Total funds</b>	<b>2,436,453</b>	<b>3,600,216</b>	<b>(3,399,544)</b>	<b>-</b>	<b>2,637,125</b>

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.

# Fresh Futures (NCC)

## Notes to the Financial Statements for the year ended 31 March 2024

### 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

## Fresh Futures (NCC)

### 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 £
<b>Income from:</b>			
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
<b>Total Income</b>	2,887,122	713,094	3,600,216
<b>Expenditure on:</b>			
Raising funds	649,465	-	649,465
Charitable activities	2,177,510	572,569	2,750,079
<b>Total expenditure</b>	2,826,975	572,569	3,399,544
Net income and net movement in funds	60,147	140,525	200,672
<b>Reconciliation of funds:</b>			
Total funds brought forward	1,655,504	780,949	2,436,453
Total funds carried forward	1,715,651	921,474	2,637,125