

# **New Hall Kidz Limited**

Charity number 1098955

A company limited by guarantee number 04517712

## **Annual Report and Financial Statements for the year ended 31 August 2019**



West Yorkshire Community Accounting Service

# **New Hall Kidz Limited**

## **Annual Report and Financial Statements for the year ended 31 August 2019**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

**Prepared by West Yorkshire Community Accounting Service**

# **New Hall Kidz Limited**

## **Trustees' report for the year ended 31 August 2019**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mike Wragg	Chair	
Jacqueline Williams	Vice chair	
Stephen Rennie		Resigned 22 January 2019
Claire Crabtree		
Lindsay Blenkharn		Deceased
Nicola Everitt	Company secretary	Appointed 17 October 2019
<b>Charity number</b>	1098955	Registered in England and Wales
<b>Company number</b>	04517712	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
H M Prison & Young Offenders Institution	HSBC
New Hall Way	66 Westgate
Flockton	Wakefield WF1 1XB
Wakefield WF4 4AX	

### **Independent examiner**

E J Beverley FCCA

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 22 August 2002. It is governed by a memorandum and articles of association which was amended by special resolution dated 15 April 2003. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **Objectives and activities**

#### **The charity's objects**

- To advance the education of children visiting New Hall Prison of all abilities and cultures through the provision of safe and stimulating play and recreation facilities;
- To facilitate for the public benefit the rehabilitation of persons in New Hall Prison and Young Offenders Institute by the provision of educational and recreational facilities for their children and dependants;
- The provision of or assistance in the provision of facilities for education and leisure time occupation of the children and families of prisoners at New Hall Prison and Young Offenders Institution in the interests of social welfare thereby improving their conditions of life.

# **New Hall Kidz Limited**

## **Trustees' report (continued) for the year ended 31 August 2019**

### **Objectives and activities**

#### **The charity's main activities**

The Play Facility provides a friendly, welcoming and safe environment for all children visiting a loved one in prison. This helps the child cope better with the stress and trauma associated with visiting a loved one in prison.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular children visiting the prison facility.

#### **Achievements and performance**

Since our last independent examination Steph Beech has now left the organisation to return to Teaching, however we have had a good team of supply workers, who have supported the core staff enormously.

We were very lucky to have once again secured funding for the next three years from BBC Children in Need. We have also secured some very good funding donations from, Garfield Weston Foundation, The Charles & Elsie Sykes Trust, The Scurrah Wainwright Charity, The Hilden Charitable fund and The Charles Hayward Foundation. In addition to this we are still currently funded by The Pilgrim Trust.

During the past year we have provided play sessions during domestic visits which happen on every Tuesday, Wednesday, Thursday, Saturday and Sunday, from 12.30pm until 4.30pm, 52 weeks a year. We begin the play sessions in the visitor's centre play area, before we move up into the main prison where we have the large conservatory children's play facility. During these sessions within the main play facility the residents have the opportunity to come in and play, bond and interact with their own children. The children and residents have been able to participate in a wide range of outdoor and indoor play activities which includes group creativity making their loved one's cards and other keepsakes.

The family days still prove extremely popular and continue throughout the year, every six weeks during the school holidays, providing a huge range of extended play and creative opportunities which is followed by lunch together which is something they do not often experience as a family. These days have given them quality time together to rebuild lost relationships and reaffirm family ties and bonds. We have also participated and assisted with lifer days which is on the same theme as our family day.

We remain a vital part of HMP New Hall visits experience, helping turn what can be a daunting, negative and often traumatic experience in to a positive visit, leaving the children with a view to want to return to visit their loved ones.

#### **Financial review**

The net income for the year was £17,141, including net income of £20,749 on unrestricted funds and net expenditure of £3,608 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £34,075.

In the trustees view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their financial meeting.

# **New Hall Kidz Limited**

## **Trustees' report (continued) for the year ended 31 August 2019**

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

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

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed: C Crabtree (Trustee)

Name: Claire Crabtree

Date: 15/05/2020

# **New Hall Kidz Limited**

## **Independent examiner's report to the trustees of New Hall Kidz Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2019, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: E J Beverley      Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 18/05/2020

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**New Hall Kidz Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 August 2019**

	Notes	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £	2018 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	31,499	55,250	86,749	44,258
<b>Total income</b>		<u>31,499</u>	<u>55,250</u>	<u>86,749</u>	<u>44,258</u>
<b>Expenditure on:</b>					
Salaries and NICs	(3)	4,076	51,096	55,172	50,935
Pension costs		98	1,631	1,729	935
Freelance worker		4,473	941	5,414	6,200
Staff uniforms		18	392	410	195
Office equipment		249	-	249	154
Play equipment		231	536	767	467
Play materials		538	141	679	179
Training		-	77	77	266
Travel		129	307	436	404
Insurance		-	568	568	559
Accounts preparation and examination		30	570	600	640
General running expenses		403	399	802	1,325
Depreciation		1,681	-	1,681	1,681
Project costs		-	258	258	20
Recruitment costs		766	-	766	
<b>Total expenditure</b>		<u>12,692</u>	<u>56,916</u>	<u>69,608</u>	<u>63,960</u>
<b>Net income / (expenditure)</b>		<u>18,807</u>	<u>(1,666)</u>	<u>17,141</u>	<u>(19,702)</u>
<b>Transfers between funds</b>		<u>1,942</u>	<u>(1,942)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>20,749</u>	<u>(3,608)</u>	<u>17,141</u>	<u>(19,702)</u>
<b>Fund balances brought forward</b>		<u>14,393</u>	<u>16,952</u>	<u>31,345</u>	<u>51,047</u>
<b>Fund balances carried forward</b>	(4)	<u>35,142</u>	<u>13,344</u>	<u>48,486</u>	<u>31,345</u>

All incoming resources and resources expended derive from continuing activities.

**New Hall Kidz Limited**  
**Balance sheet**  
**as at 31 August 2019**

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,067	-	1,067	2,748
<b>Total fixed assets</b>	<u>1,067</u>	<u>-</u>	<u>1,067</u>	<u>2,748</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 451	-	451	450
Cash at bank and in hand	(7) 42,497	13,344	55,841	28,717
<b>Total current assets</b>	<u>42,948</u>	<u>13,344</u>	<u>56,292</u>	<u>29,167</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 8,873	-	8,873	570
<b>Total current liabilities</b>	<u>8,873</u>	<u>-</u>	<u>8,873</u>	<u>570</u>
<b>Net current assets / (liabilities)</b>	<u>34,075</u>	<u>13,344</u>	<u>47,419</u>	<u>28,597</u>
<b>Net assets</b>	<u>35,142</u>	<u>13,344</u>	<u>48,486</u>	<u>31,345</u>
<b>Funds</b>				
Unrestricted funds	35,142	-	35,142	14,393
Restricted funds	-	13,344	13,344	16,952
<b>Total funds</b>	<u>35,142</u>	<u>13,344</u>	<u>48,486</u>	<u>31,345</u>

For the year ending 31 August 2019 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: 15/05/2020

Signed: C Crabtree

(Trustee)

Name: Claire Crabtree



# **New Hall Kidz Limited**

## **Notes to the accounts**

### **for the year ended 31 August 2019**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: 10 years

Equipment: 4 years

Computer equipment: over 3 years

# **New Hall Kidz Limited**

## **Notes to the accounts**

### **for the year ended 31 August 2019**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**New Hall Kidz Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2019**

<b>2 Grants and donations</b>	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Children in Need	-	35,465	35,465	22,058
The Henry Smith Charity	-	-	-	22,200
The Pilgrim Trust	-	17,785	17,785	-
The Hilden Trust	6,000	-	6,000	-
Garfield Weston	15,000	-	15,000	-
Scurragh Wainwright	5,000	-	5,000	-
C & E Sykes Trust	-	2,000	2,000	-
Charles Hayward	5,000	-	5,000	-
Donations	499	-	499	-
	<u>31,499</u>	<u>55,250</u>	<u>86,749</u>	<u>44,258</u>

<b>3 Staff costs and numbers</b>	2019	2018
	£	£
Gross salaries	53,697	50,287
Social security costs	4,407	3,505
Employment allowance	(2,932)	(2,857)
	<u>55,172</u>	<u>50,935</u>

The average number employees during the year was 2.6, being an average of 1.9 full time equivalent (2018: 3.1, 2.2 FTE).

<b>Defined contribution pension scheme</b>	2019	2018
	£	£
Costs of the scheme to the charity for the year	1,729	935
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Weavers	1,490	-	213	(1,277)	-
Children in Need (2016 grant)	3,789	5,515	9,304	-	-
The Henry Smith Charity	10,479	-	9,814	(665)	-
The Pilgrim Trust	1,194	17,785	18,007	-	972
Children in Need (2019 grant)	-	29,950	19,578	-	10,372
C & E Sykes Trust	-	2,000	-	-	2,000
	<u>16,952</u>	<u>55,250</u>	<u>56,916</u>	<u>(1,942)</u>	<u>13,344</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Weavers	Towards salary costs and general running expenses. The balance of the fund has been moved to unrestricted with the funders permission.
Children in Need (2016 grant)	Towards salary costs and general running expenses.
The Henry Smith Charity	Towards salary costs and general running expenses. The transfer is to move the balance to unrestricted.
The Pilgrim Trust	Towards providing supervised play provision, support and guidance.
Children in Need (2019 grant)	Towards salary costs and general running expenses.
C & E Sykes Trust	Towards sessions in visitor centre and play facility.

**New Hall Kidz Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2019**

<b>5 Tangible assets</b>	Computer equipment	Fixtures & Fittings	Equipment	Total
<b><u>Cost</u></b>		£	£	£
At 1 September 2018	435	12,385	7,562	20,382
At 31 August 2019	435	12,385	7,562	20,382
<b><u>Depreciation</u></b>				
At 1 September 2018	290	12,385	4,959	17,634
Charge for year	145	-	1,536	1,681
At 31 August 2019	435	12,385	6,495	19,315
<b><u>Net book value</u></b>				
At 31 August 2019	-	-	1,067	1,067
At 31 August 2018	145	-	2,603	2,748

<b>6 Debtors and prepayments</b>	2019 £	2018 £
Prepayments	451	450
	<u>451</u>	<u>450</u>

<b>7 Cash at bank and in hand</b>	2019 £	2018 £
HSBC current account	55,841	28,717
	<u>55,841</u>	<u>28,717</u>

<b>8 Creditors and accruals</b>	2019 £	2018 £
Accruals	8,873	570
	<u>8,873</u>	<u>570</u>

**9 Provision of facilities**

HMP New Hall provide premises free of charge and cover all utility expenses. A figure for this donation has not been included in the accounts as it is difficult to value.

**10 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**11 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**12 Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and manager. The total employee benefits received by the manager were £33,160 (previous year: £24,757).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

# New Hall Kidz Limited

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2019

	2019 Unrestricted funds £	2018 Unrestricted funds £	2019 Restricted funds £	2018 Restricted funds £	2019 Total funds £	2018 Total funds £
<b>Income</b>						
Grants and donations	31,499	-	55,250	44,258	86,749	44,258
<b>Total income</b>	<u>31,499</u>	<u>-</u>	<u>55,250</u>	<u>44,258</u>	<u>86,749</u>	<u>44,258</u>
<b>Expenditure</b>						
Salaries and NICs	4,076	(60)	51,096	50,995	55,172	50,935
Pension costs	98	37	1,631	898	1,729	935
Freelance worker	4,473	1,155	941	5,045	5,414	6,200
Staff uniforms	18	-	392	195	410	195
Office equipment	249	-	-	154	249	154
Play equipment	231	-	536	467	767	467
Play materials	538	-	141	179	679	179
Training	-	-	77	266	77	266
Travel	129	-	307	404	436	404
Insurance	-	209	568	350	568	559
Accounts preparation and examination	30	140	570	500	600	640
General running expenses	403	118	399	1,207	802	1,325
Depreciation	1,681	1,681	-	-	1,681	1,681
Project costs	-	20	258	-	258	20
Recruitment costs	766	-	-	-	766	-
<b>Total expenditure</b>	<u>12,692</u>	<u>3,300</u>	<u>56,916</u>	<u>60,660</u>	<u>69,608</u>	<u>63,960</u>
<b>Net income / (expenditure)</b>	<u>18,807</u>	<u>(3,300)</u>	<u>(1,666)</u>	<u>(16,402)</u>	<u>17,141</u>	<u>(19,702)</u>
<b>Transfers between funds</b>	<u>1,942</u>	<u>568</u>	<u>(1,942)</u>	<u>(568)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u>20,749</u>	<u>(2,732)</u>	<u>(3,608)</u>	<u>(16,970)</u>	<u>17,141</u>	<u>(19,702)</u>
<b>Fund balances brought forward</b>	<u>14,393</u>	<u>17,125</u>	<u>16,952</u>	<u>33,922</u>	<u>31,345</u>	<u>51,047</u>
<b>Fund balances carried forward</b>	<u>35,142</u>	<u>14,393</u>	<u>13,344</u>	<u>16,952</u>	<u>48,486</u>	<u>31,345</u>