

**REGISTERED COMPANY NUMBER: 07334681 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141160**

**Report of the Trustees and  
Consolidated Financial Statements  
for the Year Ended 31st March 2020  
for  
NORTHORPE HALL CHILD & FAMILY TRUST**

**Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW**

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Contents of the Consolidated Financial Statements  
for the Year Ended 31st March 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 8</b>
<b>Report of the Independent Auditors</b>	<b>9 to 11</b>
<b>Statement of Consolidated Financial Activities</b>	<b>12</b>
<b>Group and Charity Balance Sheet</b>	<b>13 to 14</b>
<b>Consolidated Cash Flow Statement</b>	<b>15</b>
<b>Notes to the Consolidated Cash Flow Statement</b>	<b>16</b>
<b>Notes to the Consolidated Financial Statements</b>	<b>17 to 33</b>
<b>Detailed Consolidated Statement of Financial Activities</b>	<b>34 to 35</b>

---

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the charity is to improve the lives of disadvantaged children and young people under 25 years of age. The current focus of the Trust is the mental and emotional health of children and young people. This is a local and national concern with significant impact on the wellbeing of children and unmet need in the local population.

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trust continues to develop and improve systems for recording, monitoring and reporting all the activities undertaken by the charity. In 2019/20 we have invested in IT hardware and in improving systems so that they are effective and reliable with an expanding workforce which is working across Kirklees, supporting more young people and families in a flexible and responsive way. This investment enabled staff and volunteers to work online when the Covid-19 pandemic began.

Our systems continue to enable workers to keep quality records, minimise administration time and enable managers to monitor performance, ensure data is managed well and respond to any problems or difficulties. This is enabling the Trust to demonstrate impact and value for money and ensuring the Trust can share information appropriately with partners and funders.

The Trust is committed to exploring new ways to use its assets, working in partnership with local organisations for the benefit of individuals and communities and sustaining the charity. This has included the use of property, providing accommodation and space for community activities and for partner organisations, as well as committing staff time to local strategic and networking activities. The Trust also works with local suppliers and not-for-profits for mutual benefit.

**Volunteers**

We have 8 trustees who are volunteers responsible for the highest level of governance in the organisation, who are also involved in formal HR issues and development projects. Open Trustee recruitment took place this year, appointing four 'associate' trustees who become full trustees if agreed by the Board after attending three meetings. The process was designed to increase the diversity of the board and Trustees were pleased with the quality of applications and the success of the process.

We have 32 volunteers who have been involved in direct work with children, young people and families in the year.

We have also had some other volunteers who have helped with site improvements, fundraising or other activities, sometimes on an ad hoc basis and sometimes regularly.

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trust's rapid growth since 2014 means that we now have more staff, working with more children and young people and their families. An increased workforce has required the Trust to create additional management posts to ensure our legal and financial management obligations are met and staff are supported in their work.

Trustees developed a five-year vision for the period 2014 - 2019. In late 2019, the Trust began a process of reflection and consultation with key stakeholders. The aim is to understand how the Trust is seen by different stakeholders, what is valued about how the Trust works and what could be changed or improved. There will be a review of evidence of impact and external facilitators will give the process some independence. The process is called 2020 Vision and is expected to continue through 2020. The intention is to produce a vision document which clearly sets out the values and model shaping the Trust and how it will work, shaping budget, planning and management decisions.

The core of the organisation is the provision of therapy, support, advice, group activities, information, training and opportunities for children, young people and families experiencing challenging times impacting on their mental health and providing support to the professionals and organisations supporting those families. The Trust is responding to families and building supportive relationships, providing support in a flexible way.

The Trust provided support to over 5,000 children and young people in 2019/20, including telephone advice and online. In any month, the Trust's staff and volunteers are supporting over 500 children and their families. Feedback continues to be positive with young people giving a score of 9 out of 10 on average and parents and professionals scoring it 8 out of 10.

Our staff work closely with local authority staff, health professionals and other voluntary organisations, enabling families and young people to find the right support at the right time while providing reassurance, and information for self-help in a caring, responsive way.

High demand for our support, increasingly from young people and families with more complex and demanding needs, has led to delays between the request for support and starting to work with a support worker and concerns about waiting times. This measure is used by mental health services widely and there are national targets on waiting times. The Trust has introduced new ways of working, offering more and regular telephone support, more group support sessions and workshops for young people and families to help them understand common mental health conditions and look after their mental health.

An external review of ChEWS was commissioned by Thriving Kirklees commissioners and following the report the Trust submitted a proposal for additional funds for ChEWS to reduce waiting times. £200,000 a year for 2019/20 and 2020/21 was agreed for additional staff. This has reduced and controlled waiting times despite a considerable increase in demand for support. There is more work underway to understand the support experience of young people and families and to minimise delays within available resources.

The Thriving Kirklees contract started in April 2017. This £10.5m per year contract was awarded to a partnership led by Locala Community Partnership with Northorpe Hall Child & Family Trust as a delivery partner. The security and stability offered by this five-year contract (with a potential extension for five years) is significant for the Trust, enabling the charity to invest in service and staff development and the strengthening and deepening of relationships with partner organisations to improve the wellbeing of local children.



**Report of the Trustees  
for the Year Ended 31st March 2020**

---

The partnership is also challenging, requiring transformation across the system to meet the needs of children while reducing the overall budget significantly, so that services cost no more than £9m/yr by year six. Any partnership requires a period of establishing working relationships, as different organisation cultures, expectations and systems come together. This partnership involves large, ex-NHS organisations and local third sector organisations, working together to transform local health services within a reducing budget - a significant challenge.

Our 'Volunteering in Integrated Services' project matches families - referred by Kirklees Council family support workers - with volunteers, and provides training and support to those volunteers. Evaluation of our volunteering has been very positive and we've celebrated the contribution of volunteers this year. From Apr 2019, the funding for this project has been transferred to Thriving Kirklees, securing funds till Mar 2022 at least.

Our RISE (Resilience, Independence & Self-Esteem) project helps young people affected by parent absence through bereavement, family caring responsibilities, traumatic separation, crime and family health problems. Through group activities, young people are better able to deal with their challenges.

Our Create project continues to provide fun, confidence building, creative and active group sessions for children with learning disabilities. BBC Children in Need have also agreed to fund this project. Older young people accessing Create have asked about a young adult's group and we are exploring this as a possibility.

The Trust continues to offer support, training and challenge to schools to help them develop and manage staff to provide a more effective approach to meeting children's emotional health needs. Schools are key to identifying children's emotional and mental health support needs and the Trust continues to listen to and support schools, building positive trusting relationships with key staff and managers.

The Trust staff and counsellors work alongside school staff, sometimes commissioned by schools to provide services under their control. The Trust has also dedicated staff time to helping schools come together to understand children's mental health, what can contribute to difficulties and what can be done to help - and to learn and share good practice. This work has developed well with most schools in Kirklees joining our Emotional Wellbeing Network for school staff focused on mental health.

In 2019, the Trust secured funded to host and support eight trainee Education Mental Health Practitioners, providing day to day support and management as part of the Mental Health Support Teams in Schools national pilot. The Trust provides office and meeting space and manages all IT, data and referral processes. The MHST project is in partnership with Education Psychology and CAMHS and aims to help schools develop their ability to respond to and support children's mental health. It also aims to develop the children's mental health workforce, enabling trainees grow into their new role over two years. At the end of the year, the partnership also secured Wave 2 funding, doubling the size of the MHST team.

Our Big Lottery funded, Kirklees Youth Mentoring ended in January 2020 and our application for lottery funding was put on hold when the Covid-19 pandemic occurred. The Trust has retained key staff in other roles and will continue to seek funds for Mentoring, recognising the value of long-term, relationship-based work for vulnerable young people.

Young people are involved in key decisions at the Trust. All recruitment to posts involving work with children include assessment by a young people's panel. Feedback from young people and families is used to improve and shape how the organisation works and what services are offered. Trustees are keen to develop the Trust's ability to engage and involve young people, strengthening their voice and influence in the Trust's development and in decisions about services across the area.

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

Our property at 37-47 Northorpe Lane continues to provide home for ten adults with learning disabilities in partnership with a housing association. This is an investment, generating income for the Trust, making best use of assets while meeting a community need. In 2019, Together Housing announced a change of direction and this kind of partnership was no longer part of their model. The Trust is in negotiation with Golden Lane Housing Association about transferring the lease and working in partnership. The Trust continues to review the use of property and of the grounds around the Hall, currently used for activities with children, food growing, car parking and space for reflection and relaxation.

The Northorpe Hall Trading Company Ltd, trading as The Northorpe Barn is a trading subsidiary which provides a weddings and events service. The trading company donates all profits to the Trust and trustees are the board members. In 2019/20, the trading company donated £21,087. The Covid-19 pandemic will severely impact on Trading Company activities and the Trust will manage the situation carefully to control risks.

The Trust has begun exploring options and new relationships with local businesses, and the role of Corporate Fundraiser, continues to build links and generate income. Relationships have been established with a number of local businesses who have supported the Trust through fundraising, paying for training or room use. This work continues to develop, though is likely to be significantly affected by the Covid-19 pandemic.

The Trust is aware of the importance of raising our profile, promoting our offer, telling our story and communicating widely on young people's wellbeing issues, celebrating our achievements and ensuring that young people, families, potential volunteers, staff and donors - and funders - understand our work. The charity's social media profile is much improved and the website was substantially refreshed and redesigned this year. The charity is learning how to communicate more widely and Trustees are aware of the need to invest further in communication, including a part-time Communications Officer.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The Thriving Kirklees contract is the Trusts biggest source of income. Funded by local health and local authority budgets, our contract is with the lead organisation Locala Community Partnerships. Agreement has been reached to add the contract for our family support volunteering project to the Thriving Kirklees contract, securing funds until Mar 2022.

BBC Children in need have fund our work with young people affected by parental absence and our Create project and the Big Lottery funds our mentoring work with young people. Income from property and room hire, some other small grants, Trading Company income, fundraising events and donations generate the remaining funds.

### **Investment powers, policy and performance**

The governing document allows the charity to make any investment which the trustees see fit. The site presents both risks and opportunities for the Trust, with Trustees working to ensure it contributes to the work of the charity by providing a venue and generating income. Trustees aim to continue to support the development of the skills and abilities of staff, volunteers, contracted workers and young people and so make a bigger difference to more young people's lives.

Overall, overhead and staffing costs have been managed well in proportion to income.

As required, trustees have commissioned an early release of the valuation of the pension fund using the FRS 102 standard. This valuation shows a significant deficit on the fund of £305,000 at 31/3/20. However, this is not a current liability; that is, we do not have to pay it now. The FRS 102 valuation is an attempt to place a value on the pension position using certain actuarial assumptions and based on the market conditions at the time. In common with other organisations, the trustees will monitor this position over time to ensure judgements are made to secure good financial management of the Trust.

**Report of the Trustees  
for the Year Ended 31st March 2020**

**FINANCIAL REVIEW****Reserves policy**

Trustees reviewed the reserves policy in February 2017. The charity needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available, this includes redundancy payments to employees, essential works on buildings or other legal obligations. The Trust owns property, which can be drawn upon as an asset in the event of a major financial demand or upon the winding up of the charity, but this is not readily realisable. As the table below shows, the value of the property has been assessed.

The Trust's revised reserves policy is to ensure there are adequate funds to deal with major unplanned and one-off costs such as urgent building repairs, legal and professional fees, unplanned redundancy costs, disaster, restructuring and major change costs. The Trust will also ensure there are funds to respond to development needs and opportunities, or minor unexpected costs.

As of April 2018, a three-year programme of salary increases was completed, aiming to bring Trust salaries closer to those of similar sized not-for-profit organisations with similar roles. Salaries will be reviewed by Trustees each year, considering the experience of recruitment and retention and available funds. A national salary benchmarking service has been used to add further information to salary decisions.

As in previous years, Trustees have designated some of the unrestricted reserves, details of which are shown in note 18.

**Group funds summary at the year end: -**

	31.3.20	31.3.19 as restated
	£	£
<b>Total Closing funds per balance sheet</b>	<b>1,908,262</b>	<b>1,743,830</b>
Less : Unrestricted funds relating to specific projects	(45,087)	(11,040)
Less : Designated funds	(359,918)	(195,538)
Less : Restricted funds	(6,915)	(20,258)
Less : Funds held in Fixed Assets	(1,701,644)	(1,705,771)
Add : Pension Scheme Liability	305,000	237,000
<b>Unrestricted 'Free' Reserves</b>	<b><u>99,698</u></b>	<b><u>48,223</u></b>

The Trust has been effective at controlling costs, including salaries. To ensure effective recruitment and retention of staff, trustees approved an organisation review, which consulted with all staff on changes to terms of employment including salary levels. These changes were implemented in 2017/18.

The Trust continues to explore other sources of funding: trading, donations, sponsorship and other fundraising activity. The Trust will also explore other ways of working, supporting individuals, families and communities to help each other; supporting volunteering and supporting partnerships which make best use of resources to meet the charities objectives.

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

**FUTURE PLANS**

The new Thriving Kirklees project, started on 1 April 2017, provides a significant share of the Trust's income. There is the prospect of a five-year extension to the contract from April 2022 and the partnership and commissioners plan to review services and take a decision early in 2021. There is reason for optimism that it will be extended.

Early in 2019, the Trust appointed a Finance Manager for the first time, replacing the Finance Officer role. The Finance Manager is part of the senior management team and attends trustees' meetings, improving governance and finance reporting. They also work closely with Trust auditors.

The Trust will continue to develop new approaches to diversifying sources of income and exploring new models for delivering support and making the most impact.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is established primarily to improve the lives of disadvantaged children and young people under 25 years of age.

The charity as a limited company is governed by its Memorandum and Articles of Association, dated 3 August 2010.

**Trustee recruitment**

Trustee vacancies are advertised widely and a fair selection process is used. All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts. This is permitted in the Trust's governing document and all such payments are approved by Trustees and disclosed in reports.

**Day to Day management**

The Trust employs staff, supports volunteers and contracts with suppliers to ensure young people and those supporting them receive the services and support they need. Suppliers also provide property maintenance and professional advice. Wherever possible the Trust works in partnership with local not-for-profit organisations and small businesses to maximise local social, economic and environmental benefits. A formal line management structure remains in place and all staff receive regular supervision from a Trust employee, with the Director being supervised by the Chair of Trustees. The Trust has continued to work with specialist supplier organisations, contracting them to provide specialist advice and services including IT support, maintenance, evaluation and other work.

**Risk management**

The combination of precious listed buildings, a large multi-use site and work with children means that there are risks involved in the Trust's work, and this is reflected in the Trust's insurance cover. Employment of staff presents some risks to the Trust, as to all employers. The Trust contracts with a HR consultancy to ensure effective Human Resources management.

The Trust Health & Safety policies and systems are audited each year to achieve CHAS accreditation.

There has been continued investment by the Trust in staff development and training. The Trust has also reviewed policies and procedures to ensure they meet current regulatory requirements and best practice, particularly in response to the General Data Protection Regulations requirements. Our systems, policies and procedures are developed in response to learning from experience in relation to staff recruitment, retention, performance and support needs. The Trust complies with the requirements of the NHS Data Security Toolkit to ensure systems comply with standards of our health sector partners and funders.

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07334681 (England and Wales)

**Registered Charity number**

1141160

**Registered office**

53 Northorpe Lane  
Mirfield  
West Yorkshire  
WF14 0QL

**Trustees**

J Blackburn (appointed 6/3/20)

J M Brook

M H Feeny

P Ghosh

N Iqbal (appointed 10/7/20)

S Mangham (appointed 10/7/20)

M E Purcell (resigned 5/4/19)

G Sunderland

C Ward

**Company Secretary**

T Taylor

**Auditors**

Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Solicitors**

Whitfield Hallam Goodall  
7 King Street  
Mirfield  
West Yorkshire  
WF14 8AW

**Bankers**

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

**Report of the Trustees  
for the Year Ended 31st March 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Chief executive / Director**

Tom Taylor

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Northorpe Hall Child & Family Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

21/01/2021

Approved by order of the board of trustees on ..... and signed on its behalf by:

*Mark Feeny*

.....  
M H Feeny - Trustee



**Report of the Independent Auditors to the Members of  
Northorpe Hall Child & Family Trust (Registered number: 07334681)**

---

**Opinion**

We have audited the financial statements of Northorpe Hall Child & Family Trust (the 'parent charitable company') for the year ended 31st March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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 Report of the Independent Auditors 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.

**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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

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

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

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

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company 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 a Report of the Independent Auditors 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 Report of the Independent Auditors.



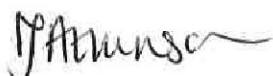
**Report of the Independent Auditors to the Members of  
Northorpe Hall Child & Family Trust (Registered number: 07334681)**

---

**Use of our report**

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditors' 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 parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)  
for and on behalf of Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW



Date: 26 January 2021

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Consolidated Statement of Financial Activities  
(Incorporating a Consolidated Income and Expenditure Account)  
for the Year Ended 31st March 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	24,986	133,460	158,446	152,489
<b>Charitable activities</b>	5				
Projects		1,707,250	-	1,707,250	1,209,414
Trust activities		8,809	-	8,809	8,175
Other trading activities	3	<u>185,483</u>	<u>-</u>	<u>185,483</u>	<u>196,223</u>
<b>Total</b>		<b>1,926,528</b>	<b>133,460</b>	<b>2,059,988</b>	<b>1,566,301</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Projects		1,516,445	-	1,516,445	1,202,607
Trust activities		37,922	146,803	184,725	206,716
Other trading activities		<u>124,919</u>	<u>-</u>	<u>124,919</u>	<u>142,612</u>
<b>Total</b>		<b>1,679,286</b>	<b>146,803</b>	<b>1,826,089</b>	<b>1,551,935</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>247,242</b>	<b>(13,343)</b>	<b>233,899</b>	<b>14,366</b>
Taxation		(1,467)	-	(1,467)	-
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		<u>(68,000)</u>	<u>-</u>	<u>(68,000)</u>	<u>(46,000)</u>
<b>Net movement in funds</b>		<b>177,775</b>	<b>(13,343)</b>	<b>164,432</b>	<b>(31,634)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,723,572</b>	<b>20,258</b>	<b>1,743,830</b>	<b>1,775,464</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,901,347</u></b>	<b><u>6,915</u></b>	<b><u>1,908,262</u></b>	<b><u>1,743,830</u></b>

The notes form part of these financial statements

**NORTHORPE HALL CHILD & FAMILY TRUST (REGISTERED NUMBER: 07334681)**

**Group and Charity Balance Sheet  
31st March 2020**

	Notes	GROUP 31.3.20 £	GROUP 31.3.19 £	CHARITY 31.3.20 £	CHARITY 31.3.19 £
<b>FIXED ASSETS</b>					
Tangible Assets	11	1,701,644	1,705,771	1,701,644	1,705,771
Investments	12	-	-	1	1
		<u>1,701,644</u>	<u>1,705,771</u>	<u>1,701,645</u>	<u>1,705,772</u>
<b>CURRENT ASSETS</b>					
Debtors	13	25,053	335,970	22,067	373,844
Cash at bank and in hand		<u>726,097</u>	<u>301,366</u>	<u>649,178</u>	<u>191,451</u>
		751,150	637,336	671,245	565,295
<b>CREDITORS</b>					
Amounts falling due within one year	14	(222,845)	(354,319)	(189,662)	(314,019)
		<u>528,305</u>	<u>283,017</u>	<u>481,583</u>	<u>251,276</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>					
		<u>2,229,949</u>	<u>1,988,788</u>	<u>2,183,228</u>	<u>1,957,048</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	(16,687)	(7,958)	-	-
<b>PENSION LIABILITY</b>	19	(305,000)	(237,000)	(305,000)	(237,000)
		<u>1,908,262</u>	<u>1,743,830</u>	<u>1,878,228</u>	<u>1,720,048</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted funds:	18				
- Unrestricted - General		665,218	685,870	635,184	662,088
- Unrestricted - Projects		45,087	11,040	45,087	11,040
- Designated funds		359,918	195,538	359,918	195,538
- Revaluation reserve - Property		<u>831,124</u>	<u>831,124</u>	<u>831,124</u>	<u>831,124</u>
		1,901,347	1,723,572	1,871,313	1,699,790
Restricted funds	18	6,915	20,258	6,915	20,258
		<u>1,908,262</u>	<u>1,743,830</u>	<u>1,878,228</u>	<u>1,720,048</u>
<b>TOTAL FUNDS</b>					
		<u>1,908,262</u>	<u>1,743,830</u>	<u>1,878,228</u>	<u>1,720,048</u>

The notes form part of these financial statements

Group and Charity Balance Sheet - continued  
31st March 2020

---

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees and authorised for issue on 21/01/2021  
and were signed on its behalf by:

*Mark Feeny*

.....  
M H Feeny - Trustee

The notes form part of these financial statements

---

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Consolidated Cash Flow Statement  
for the Year Ended 31st March 2020**

		31/3/20	31/3/19
	Notes	£	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	426,198	(72,777)
Tax paid		<u>(1,467)</u>	<u>-</u>
Net cash provided by/(used in) operating activities		<u>424,731</u>	<u>(72,777)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		 424,731	 (72,777)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>301,366</u>	<u>374,143</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		 <u>726,097</u>	 <u>301,366</u>

The notes form part of these financial statements

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Cash Flow Statement  
for the Year Ended 31st March 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31/3/20	31/3/19
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	233,899	14,366
<b>Adjustments for:</b>		
Depreciation charges	4,127	3,244
Decrease/(increase) in debtors	310,917	(289,651)
(Decrease)/increase in creditors	<u>(122,745)</u>	<u>199,264</u>
<b>Net cash provided by/(used in) operations</b>	<u><u>426,198</u></u>	<u><u>(72,777)</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/19	Cash flow	At 31/3/20
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>301,366</u>	<u>424,731</u>	<u>726,097</u>
	<u>301,366</u>	<u>424,731</u>	<u>726,097</u>
<b>Total</b>	<u><u>301,366</u></u>	<u><u>424,731</u></u>	<u><u>726,097</u></u>

The notes form part of these financial statements

Notes to the Consolidated Financial Statements  
for the Year Ended 31st March 2020

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Group financial statements**

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	- not provided
Furniture and equipment	- 20% on reducing balance
Computer equipment	- 33% on cost

No depreciation is provided on the freehold property on the basis that the property is subject to revaluation and the residual value is deemed to be in excess of carrying value.

It is the policy of the charity to capitalise fixed assets costing in excess of £1,000.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

# NORTHORPE HALL CHILD & FAMILY TRUST

## Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2020

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

#### Pension costs and other post-retirement benefits

The charity participates in the West Yorkshire Pension Fund (WYPF). WYPF is a local government multi-employer defined benefit scheme where the charity is able to identify its share of the underlying assets and liabilities on a consistent basis. Under FRS17 the charity should provide information on the fair value of the scheme assets and the present value of the scheme liabilities at the opening and closing balance sheet dates and the movement in surplus/(deficit) between both balance sheets together with comparatives and other required disclosures (see note 13).

### 2. DONATIONS AND LEGACIES

	31/3/20	31/3/19
	£	£
Donations and fundraising	22,241	15,327
Grants	<u>136,205</u>	<u>137,162</u>
	<u>158,446</u>	<u>152,489</u>

Grants received, included in the above, are as follows:

	31/3/20	31/3/19
	£	£
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	90,151	98,187
Bradford College	1,400	-
Children in Need	43,308	30,821
Screwfix grant	76	413
West Yorkshire Combined Authority	<u>1,270</u>	<u>7,741</u>
	<u>136,205</u>	<u>137,162</u>

### 3. OTHER TRADING ACTIVITIES

	31/3/20	31/3/19
	£	£
Room hire and catering	18,582	25,500
Rent received	33,635	32,711
Operations from Northorpe Hall Trading Limited	<u>133,266</u>	<u>138,012</u>
	<u>185,483</u>	<u>196,223</u>



**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31/3/20 £	31/3/19 £
<b>Projects:</b>		
Counselling	12,264	21,686
Kirklees Metropolitan Council	325,607	198,220
Locala	1,056,756	989,508
North Kirklees Clinical Commissioning Group	312,623	-
<b>Trust activities:</b>		
Counselling	1,997	1,074
Miscellaneous income	5,041	4,529
Other income	<u>1,771</u>	<u>2,572</u>
	<u><u>1,716,059</u></u>	<u><u>1,217,589</u></u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Projects	1,516,445	-	1,516,445
Trust activities	173,420	11,305	184,725
Northorpe Hall Trading Limited	<u>124,919</u>	-	<u>124,919</u>
	<u><u>1,814,784</u></u>	<u><u>11,305</u></u>	<u><u>1,826,089</u></u>

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Trust activities	<u>1,034</u>	<u>10,271</u>	<u>11,305</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/3/20 £	31/3/19 £
Auditors' remuneration	7,400	5,464
Auditors' remuneration for non-audit work	2,998	2,493
Depreciation - owned assets	<u>4,127</u>	<u>3,244</u>

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

**9. STAFF COSTS**

	31/3/20	31/3/19
	£	£
Wages and salaries	1,381,692	1,177,699
Social security costs	99,675	84,073
Other pension costs	30,688	25,563
	<u>1,512,055</u>	<u>1,287,335</u>

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

	31/3/20	31/3/19
Charitable	32	28
Management (Including Director)	7	6
Site	3	2
Administration (Direct project support)	7	6
Northorpe Hall Trading Limited	<u>4</u>	<u>4</u>
	<u>53</u>	<u>46</u>

Staff numbers taken as a head count were 74 on average throughout the year.

Wages and salaries costs include the cost of freelance counselling staff as well as the staff employed by the charity.

No employee received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive. The aggregate employment benefits, including employer's national insurance and employers pension contributions, for these key management personnel for the year was £45,943 (2019: £43,634). The salary rates are set and reviewed by the trustee board.

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,481	129,008	152,489
<b>Charitable activities</b>			
Projects	1,209,414	-	1,209,414
Trust activities	8,175	-	8,175
Other trading activities	<u>196,223</u>	<u>-</u>	<u>196,223</u>
<b>Total</b>	<u>1,437,293</u>	<u>129,008</u>	<u>1,566,301</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Projects	1,202,607	-	1,202,607
Trust activities	72,199	134,517	206,716
Other trading activities	<u>142,612</u>	<u>-</u>	<u>142,612</u>
<b>Total</b>	<u>1,417,418</u>	<u>134,517</u>	<u>1,551,935</u>
<b>NET INCOME/(EXPENDITURE)</b>	19,875	(5,509)	14,366
<b>Other recognised gains/(losses)</b>			
Actuarial gains/(losses) on defined benefit schemes	<u>(46,000)</u>	<u>-</u>	<u>(46,000)</u>
<b>Net movement in funds</b>	(26,125)	(5,509)	(31,634)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>1,749,697</u>	<u>25,767</u>	<u>1,775,464</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,723,572</u></u>	<u><u>20,258</u></u>	<u><u>1,743,830</u></u>

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**11. TANGIBLE FIXED ASSETS**

**CHARITY AND GROUP:**

	Freehold property £	Plant and machinery £	Furniture and equipment £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2019 and 31st March 2020	<u>1,695,000</u>	<u>836</u>	<u>86,958</u>	<u>14,739</u>	<u>1,797,533</u>
<b>DEPRECIATION</b>					
At 1st April 2019	-	836	77,546	13,380	91,762
Charge for year	<u>-</u>	<u>-</u>	<u>2,768</u>	<u>1,359</u>	<u>4,127</u>
At 31st March 2020	<u>-</u>	<u>836</u>	<u>80,314</u>	<u>14,739</u>	<u>95,889</u>
<b>NET BOOK VALUE</b>					
At 31st March 2020	<u>1,695,000</u>	<u>-</u>	<u>6,644</u>	<u>-</u>	<u>1,701,644</u>
At 31st March 2019	<u>1,695,000</u>	<u>-</u>	<u>9,412</u>	<u>1,359</u>	<u>1,705,771</u>

The trustees commissioned an independent valuation of the land and buildings of the charity by Walker Singleton Chartered Surveyors in the previous financial year.

The valuation reported as at 7th August 2017, a market value for the site, on the assumption of full vacant possession, of £1,695,000, the trustees do not consider there to have been any significant change in the value of the property as at 31 March 2020.

In line with the requirements of FRS 102, the trustees will undertake a 3-year review of the valuation and have a full formal revaluation done in 5 years, to ensure that the valuation of the land and buildings in the accounts remains appropriate.

The carrying amount of the property as at 31 March 2020 would have been £778,278 under the historical cost model.

A legal charge exists over the property of the charity, to the benefit of Kirklees Primary Care Trust, relating to a capital grant agreement undertaken during the year ending 31 March 2011 by Northorpe Hall Trust.

# NORTHORPE HALL CHILD & FAMILY TRUST

## Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2020

### 12. FIXED ASSET INVESTMENTS

	GROUP Shares in group undertakings £	CHARITY Shares in group undertakings £
<b>MARKET VALUE</b>		
At 1 April 2019 and 31 March 2020	-	1
<b>NET BOOK VALUE</b>		
At 31 March 2020	-	1
At 31 March 2019	-	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### **Northorpe Hall Trading Company Limited**

Registered office: Northorpe Hall, 53 Northorpe Lane, Mirfield, WF14 0QL

Nature of business: Limited company

<u>Class of share:</u>	<u>% holding</u>		
Ordinary	100		
		31.3.20	31.3.19
		£	£
<u>Summary of trading results</u>			
Turnover		150,791	166,392
Cost of sales		(35,412)	(44,615)
Administrative expenses		(86,572)	(97,995)
Taxation		(1,467)	-
		27,340	23,782
Distribution to parent charity		(21,087)	(35,368)
		(6,253)	(11,586)
<u>Summary of assets and liabilities</u>			
Assets		88,563	111,991
Liabilities		(58,527)	(88,208)
		30,036	23,783

A distribution of £21,087 (2019 : £35,368) has been made by the subsidiary company to the charity during the year.

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	GROUP 31.3.20	GROUP 31.3.19	CHARITY 31.3.20	CHARITY 31.3.19
	£	£	£	£
Trade debtors	13,488	333,497	12,157	332,088
Amounts owed by group undertakings	-	-	-	35,646
Other debtors	1,765	1,805	1,765	1,805
VAT	1,495	-	1,495	4,305
Accrued income	6,650	-	6,650	-
Prepayments	1,655	668	-	-
	<u>25,053</u>	<u>335,970</u>	<u>22,067</u>	<u>373,844</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	GROUP 31.3.20	GROUP 31.3.19	CHARITY 31.3.20	CHARITY 31.3.19
	£	£	£	£
Trade creditors	11,865	24,563	11,698	22,570
Amounts owed to group undertakings	-	-	8,657	-
Social security and other taxes	26,001	17,389	24,535	17,389
Pension control account	(253)	3,798	(253)	3,798
VAT	5,046	507	-	-
Accrued expenses and deferred income	181,581	307,062	146,420	1,000
Credit card	(1,395)	1,000	(1,395)	269,262
	<u>222,845</u>	<u>354,319</u>	<u>189,662</u>	<u>314,019</u>

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	GROUP 31.3.20	GROUP 31.3.19	CHARITY 31.3.20	CHARITY 31.3.19
	£	£	£	£
Accrued expenses and deferred income	<u>16,687</u>	<u>7,958</u>	<u>-</u>	<u>-</u>

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/20	31/3/19
	£	£
Within one year	14,109	16,075
Between one and five years	<u>9,903</u>	<u>24,012</u>
	<u>24,012</u>	<u>40,087</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31/3/20 Total funds	31/3/19 Total funds
	£	£	£	£
Fixed assets	1,701,644	-	1,701,644	1,705,771
Current assets	743,948	7,202	751,150	637,336
Current liabilities	(222,558)	(287)	(222,845)	(354,319)
Long term liabilities	(16,687)		(16,687)	(7,958)
Pension liability	<u>(305,000)</u>	<u>-</u>	<u>(305,000)</u>	<u>(237,000)</u>
	<u>1,901,347</u>	<u>6,915</u>	<u>1,908,262</u>	<u>1,743,830</u>

**18. MOVEMENT IN FUNDS**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
Unrestricted - General	685,870	(1,407)	(19,245)	665,218
Unrestricted - Projects	11,040	193,422	(159,375)	45,087
Designated funds	195,538	(14,240)	178,620	359,918
Revaluation reserve - Property	<u>831,124</u>	<u>-</u>	<u>-</u>	<u>831,124</u>
	1,723,572	177,775	-	1,901,347
<b>Restricted funds</b>				
Big Lottery - Reaching Communities:				
Mentoring (ID: 0010253202)	19,230	(19,497)	-	(267)
Children in Need - Create	-	2,799	-	2,799
Children in Need - Look Out	1,047	3,355	-	4,402
Children in Need - Young Carers	<u>(19)</u>	<u>-</u>	<u>-</u>	<u>(19)</u>
	<u>20,258</u>	<u>(13,343)</u>	<u>-</u>	<u>6,915</u>
<b>TOTAL FUNDS</b>	<u>1,743,830</u>	<u>164,432</u>	<u>-</u>	<u>1,908,262</u>

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted - General	216,662	(150,069)	(68,000)	(1,407)
Unrestricted - Projects	1,709,866	(1,516,444)	-	193,422
Designated funds	-	(14,240)	-	(14,240)
	<u>1,926,528</u>	<u>(1,680,753)</u>	<u>(68,000)</u>	<u>177,775</u>
<b>Restricted funds</b>				
Big Lottery - Reaching Communities:				
Mentoring (ID: 0010253202)	90,151	(109,648)	-	(19,497)
Children in Need - Create	9,679	(6,880)	-	2,799
Children in Need - Look Out	33,630	(30,275)	-	3,355
	<u>133,460</u>	<u>(146,803)</u>	<u>-</u>	<u>(13,343)</u>
<b>TOTAL FUNDS</b>	<u>2,059,988</u>	<u>(1,827,556)</u>	<u>(68,000)</u>	<u>164,432</u>

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
Unrestricted - General	710,777	(18,220)	(6,687)	685,870
Unrestricted - Projects	51,655	3,065	(43,680)	11,040
Designated funds	156,141	(10,970)	50,367	195,538
Revaluation reserve - Property	831,124	-	-	831,124
	<u>1,749,697</u>	<u>(26,125)</u>	<u>-</u>	<u>1,723,572</u>
<b>Restricted funds</b>				
Big Lottery - Reaching Communities:				
Mentoring (ID: 0010253202)	20,201	(971)	-	19,230
Children in Need - Look Out	-	1,047	-	1,047
Children in Need - Young Carers	5,566	(5,585)	-	(19)
	<u>25,767</u>	<u>(5,509)</u>	<u>-</u>	<u>20,258</u>
<b>TOTAL FUNDS</b>	<u>1,775,464</u>	<u>(31,634)</u>	<u>-</u>	<u>1,743,830</u>



**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted - General	231,621	(203,841)	(46,000)	(18,220)
Unrestricted - Projects	1,205,672	(1,202,607)	-	3,065
Designated funds	-	(10,970)	-	(10,970)
	<u>1,437,293</u>	<u>(1,417,418)</u>	<u>(46,000)</u>	<u>(26,125)</u>
<b>Restricted funds</b>				
Big Lottery - Reaching Communities:				
Mentoring (ID: 0010253202)	98,187	(99,158)	-	(971)
Children in Need - Look Out	22,652	(21,605)	-	1,047
Children in Need - Young Carers	8,169	(13,754)	-	(5,585)
	<u>129,008</u>	<u>(134,517)</u>	<u>-</u>	<u>(5,509)</u>
<b>TOTAL FUNDS</b>	<u>1,566,301</u>	<u>(1,551,935)</u>	<u>(46,000)</u>	<u>(31,634)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
Unrestricted - General	710,777	(19,627)	(25,932)	665,218
Unrestricted - Projects	51,655	196,487	(203,055)	45,087
Designated funds	156,141	(25,210)	228,987	359,918
Revaluation reserve - Property	831,124	-	-	831,124
	<u>1,749,697</u>	<u>151,650</u>	<u>-</u>	<u>1,901,347</u>
<b>Restricted funds</b>				
Big Lottery - Reaching Communities:				
Mentoring (ID: 0010253202)	20,201	(20,469)	-	(268)
Children in Need - Create	-	2,799	-	2,799
Children in Need - Look Out	-	4,402	-	4,402
Children in Need - Young Carers	5,566	(5,585)	-	(19)
	<u>25,767</u>	<u>(18,853)</u>	<u>-</u>	<u>6,915</u>
<b>TOTAL FUNDS</b>	<u>1,775,464</u>	<u>132,797</u>	<u>-</u>	<u>1,908,262</u>

# NORTHORPE HALL CHILD & FAMILY TRUST

## Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2020

### 18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted - General	448,283	(353,910)	(114,000)	(19,627)
Unrestricted - Projects	2,915,538	(2,719,051)	-	196,487
Designated funds	-	(25,211)	-	(25,210)
	3,363,821	(3,098,172)	(114,000)	151,650
<b>Restricted funds</b>				
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	188,338	(208,807)	-	(20,469)
Children in Need - Create	9,679	(6,880)	-	2,799
Children in Need - Look Out	56,282	(51,880)	-	4,402
Children in Need - Young Carers	8,169	(13,754)	-	(5,585)
	262,468	(281,321)	-	(18,853)
<b>TOTAL FUNDS</b>	<u>3,626,289</u>	<u>(3,379,491)</u>	<u>(114,000)</u>	<u>132,797</u>

**Unrestricted – General:** This fund represents the general accumulated reserves of the charity, which it is free to use for any purpose within its charitable objectives.

**Unrestricted – Projects:** This fund represents the balance of funding received and used for a specific area or project. Although the funding is not restricted in its use, the Trust considers that any excess funding in the year should be carried forward to be utilised on the same project in future periods for ongoing work and final reports to funders.

**Designated Funds:** The trustees have designated the following amounts from unrestricted funds:

£	Purpose
115,000	Deep reserves - Emergencies and Strategic Expenditure
21,000	Innovation and Organisation Development Projects
4,000	2020 Vision
55,000	Site and Environmental Projects
24,277	Unexpected Site Work
74,641	Transition and Staffing Contingency
66,000	Service Development Posts
<u>359,918</u>	

**Restricted Funds:** These funds represent monies received to be spent on a specific project or purpose, with the restriction of use imposed by the funder.

## NORTHORPE HALL CHILD & FAMILY TRUST

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2020

#### 19. EMPLOYEE BENEFIT OBLIGATIONS

The West Yorkshire Pension Fund Schemes are funded and are contracted out of the state scheme. The last tri-annual valuation of the schemes took place at 31 March 2019 and was undertaken by professionally qualified actuaries, AON Hewitt, using the projected unit method. The Charity has paid for a valuation of the scheme as at 31 March 2020 and the figures below are based on that valuation.

The notional value of the assets of the charity's share of the scheme at 31 March 2020 was £939,000; the present value of liabilities was £1,244,000 leaving a net pension liability of £305,000 at 31 March 2020.

#### Contributions

The employer contributions made to the scheme during the year were £8,000 (2019: £8,000). £Nil was unpaid at the year end.

The employer's regular contributions to the Fund for the accounting period ending 31 March 2020 are estimated to be approximately £7,000.

#### Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the Fund for FRS 102 purposes were:

	<u>31 March 2020</u>	<u>31 March 2019</u>
	(%)	(%)
Discount rate	2.30	2.40
CPI Inflation	2.00	2.20
Pension increases	2.00	2.20
Pension accounts revaluation rate	2.00	2.20
Salary increases	3.25	3.45

#### Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2020.

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**19. EMPLOYEE BENEFIT OBLIGATIONS - continued**

	<u>Asset split at</u> <u>31 March 2020</u>	<u>Asset split at</u> <u>1 March 2018</u>
	(%)	(%)
Equities	77.5	74.0
Property	4.5	4.7
Government bonds	9.6	11.2
Corporate bonds	5.1	4.0
Cash	1.9	2.3
Other	1.4	3.8
<b>Average Return / Total</b>	<b>100.0</b>	<b>100.0</b>

Reconciliation of funded status to Balance Sheet

	<u>Value as at</u> <u>31 March 2020</u>	<u>Value as at</u> <u>31 March 2019</u>
	£000's	£000's
Fair value of assets	939	1,049
Present value of funded defined benefit obligation	(1,244)	(1,286)
Pension asset / (liability)	(305)	(237)
Unrecognised asset	-	-
<b>Net pension asset/(liability)</b>	<b>(305)</b>	<b>(237)</b>

Analysis of profit and loss charge

	<u>Period ending</u> <u>31 March 2020</u>
	£000's
Operating cost:	
Current service cost	20
Past service cost	5
Interest cost	-
Curtailment cost	-
Settlement cost	-
Financing cost:	-
Interest on net defined benefit liability / (asset)	6
<b>Pension expenses recognised in profit and loss</b>	<b>31</b>

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31st March 2020**

**19. EMPLOYEE BENEFIT OBLIGATIONS - continued**

Changes to the present value of the defined benefit obligation

	<u>Period ending</u> <u>31 March 2020</u> <u>£000's</u>
Opening defined benefit obligation	1,286
Current service cost	20
Interest expense on defined benefit obligation	31
Contributions by participants	3
Actuarial (gains) / losses on liabilities	(75)
Net benefits paid out	(26)
Past service cost	5
Net increase in liabilities from disposals / acquisitions	-
Curtailments	-
Settlements	-
<b>Closing present value of liabilities</b>	<b>1,244</b>

Changes to the fair value of assets

	<u>Period ending</u> <u>31 March 2020</u> <u>£000's</u>
Opening fair value of assets	1,049
Interest income on assets	25
Remeasurement gains / (losses) on assets	(120)
Contributions by the employer	8
Contributions by participants	3
Net benefits paid out	(26)
Net increase in assets from disposals and acquisitions	-
Settlements	-
<b>Closing fair value of assets</b>	<b>939</b>

## 20. CONTINGENT LIABILITIES

### Capital Grant

A contingent liability exists in respect of the capital grants received from Kirklees Primary Care Trust towards to renovation of the barn premises, for which a legal charge exists, dated 19 February 2013.

If at any time during a period of 20 years, from the date of the grant agreement Northorpe Hall: -

- uses the Premises or any part of them or permits the Premises or any part of them to be used other than for the Permitted Purpose (a use other than for the Permitted Purpose shall include the Premises, or the majority of the Premises by area being vacant for more than 6 months in any 12-month period after the Commencement Date) without the prior written consent of the PCT; and/or
- disposes of the whole or any part of its interest in the Property without the prior written consent of the PCT; and/or
- fails to observe or perform any of its obligations under this Agreement and/or the Legal Charge and either such breach is in the reasonable opinion of the PCT not capable of remedy or such breach is in the reasonable opinion of the PCT capable of remedy and is not remedied to the PCT's reasonable satisfaction within such time period as the PCT, acting reasonably, shall impose, such time period being not less than 30 days of receipt by the Charity of notice by the PCT requiring such remedy; and/or
- ceases to carry on or disposes of its business or a material part of its business; and/or
- becomes subject to a notice of an intended appointment of an administrator or an application is made to any court or any meeting of directors or members is called with a view to the Charity entering into administration; and/or
- an administrative receiver is appointed in respect of the whole or any part of the undertaking of the Charity; and/or
- makes a proposal for a voluntary arrangement under the Insolvency Act 1986 Part 1 or enters or seeks to enter into any other form of composition or arrangement with its creditors whether in whole or in part; and/or
- a petition is presented in any court or a meeting is convened for the purpose of considering a resolution for the winding up of the Charity (except in the case of a reconstruction or amalgamation that has the previous approval in writing of the PCT such approval not to be reasonably withheld or delayed); and/or
- is served with notice of termination under Clause 12 (Prevention of Corruption); and/or
- is served with notice of termination under Clause 10 (Amendment and Severance); and/or
- ceases to be a voluntary organisation within the meaning of Section 64(3)(c) of the Act; and/or
- ceases to provide relevant service within the meaning of Section 64(3)(b) of the Act; and/or
- is removed from the Register of Charities held by the Charity Commissioners for England and Wales; and/or
- fails to ensure that the Premises can be used for the Permitted Purpose by or from the Commencement Date; and/or
- the Legal Charge becomes enforceable under its terms; and/or
- any prior legal charge is enforced and/or an LPA receiver appointed in respect of any such legal charge

The PCT may at its absolute discretion on giving notice to the Charity require the Charity to immediately pay to the PCT 17.5% of the Open Market Value of the Property less any sum repaid to the PCT already under the grant agreement and together with at the discretion of the PCT interest at the Interest Rate to be charged on such amount calculated from the date determined under the agreement to the date of payment.

## **NORTHORPE HALL CHILD & FAMILY TRUST**

### **Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2020**

---

#### **20. CONTINGENT LIABILITIES - continued**

At 31 March 2020 this would be equivalent to £78,750 based on the valuation of the charity's premises undertaken by Walker Singleton in July 2017, which estimated the market value of the barn to be £450,000. The unrestricted fund balance as at 31 March 2020, totalling £635,185 would be sufficient to repay this amount should a breach of the grant conditions occur.

The trustees are not aware of any breaches of the above conditions, nor are there any intentions to undertake any activities which would cause a breach to occur.

#### **21. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **Transactions with trustees**

During the year goods and services were purchased from the trustee Mark Feeny, the value of the goods and services totalled £139 and £139 was outstanding as a balance at 31 March 2020.

##### **Transactions with close family members of trustees and senior management**

During the year goods and services totalling £15,242 (2019: £10,720) were supplied by close family members of trustees and senior management. Balances of £768 (2019: £574) were outstanding at 31 March 2020.

All goods and services were supplied on an arm's length basis and were approved by the trustees in compliance with the financial procedures in place.

There were no related party transactions for the year ended 31st March 2020.

#### **22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### **23. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**NORTHORPE HALL CHILD & FAMILY TRUST**

**Detailed Consolidated Statement of Financial Activities  
for the Year Ended 31st March 2020**

	31/3/20 £	31/3/19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and fundraising	22,241	15,327
Grants	<u>136,205</u>	<u>137,162</u>
	158,446	152,489
<b>Other trading activities</b>		
Room hire and catering	18,582	25,500
Rent received	33,635	32,711
Income from Northorpe Hall Trading Limited	<u>133,266</u>	<u>138,012</u>
	185,483	196,223
<b>Charitable activities</b>		
Counselling	14,261	22,760
Kirklees Metropolitan Council	325,607	198,220
Locala	1,056,756	989,508
North Kirklees Clinical Commissioning Group	312,623	-
Miscellaneous income	5,041	4,529
Other income	<u>1,771</u>	<u>2,572</u>
	<u>1,716,059</u>	<u>1,217,589</u>
<b>Total incoming resources</b>	<b>2,059,988</b>	<b>1,566,301</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	1,308,343	1,096,630
Social security	99,675	84,073
Pensions	30,688	25,563
Rates and water	7,395	7,263
Insurance	8,537	7,459
Light and heat	18,624	14,847
Telephone	20,497	9,620
Postage and stationery	19,776	15,597
Sundries	6,119	(363)
Rent and service charges	6,101	4,265
Repairs, maintenance and cleaning	71,356	52,689
Catering costs	1,408	2,353
<i>Carried forward</i>	<b>1,598,519</b>	<b>1,315,290</b>

This page does not form part of the statutory financial statements



**NORTHORPE HALL CHILD & FAMILY TRUST**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2020**

	31/3/20 £	31/3/19 £
<b>Charitable activities</b>		
<i>Brought forward</i>	1,598,519	1,315,290
Subscriptions and licences	3,138	1,344
Training	9,722	15,568
Healthcare premiums	1,331	1,074
Staff and volunteer travel	27,403	29,961
Activities costs	25,690	12,986
Bad debt	-	(42)
Bank charges	1,510	970
Miscellaneous costs	14,600	(1,075)
Legal and professional fees	6,762	14,460
Depreciation - Fixtures and fittings	2,768	2,574
Depreciation - Computer equipment	<u>1,359</u>	<u>669</u>
	1,689,865	1,398,485
<b>Other trading activities</b>		
Northorpe Hall Trading Limited	<u>124,919</u>	<u>142,612</u>
	124,919	142,612
<b>Support costs</b>		
<b>Management</b>		
Sundries	1,034	2,368
<b>Governance costs</b>		
Auditors' remuneration	5,701	5,464
Auditors' remuneration for non-audit work	2,998	2,493
Legal and professional fees	<u>1,572</u>	<u>513</u>
	<u>11,305</u>	<u>10,838</u>
<b>Total resources expended</b>	<u>1,826,089</u>	<u>1,551,935</u>
<b>Net income</b>	<u><u>233,899</u></u>	<u><u>14,366</u></u>

This page does not form part of the statutory financial statements