

# **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 2022**



West Yorkshire Community Accounting Service

# **New Hall Kidz Limited**

## **Annual Report and Financial Statements for the year ended 31 August 2022**

<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 Accountancy Service CIO**

# **New Hall Kidz Limited**

## **Trustees' report for the year ended 31 August 2022**

### **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>
Mike Wragg	Chair
Jacqueline Williams	Vice Chair
Nicola Everitt	Company Secretary
Claire Crabtree	

**Charity number** 1098955 Registered in England and Wales

**Company number** 04517712 Registered in England and Wales

#### **Registered and principal address**

HM Prison & Young Offenders' Institution  
New Hall Way  
Flockton  
Wakefield  
WF4 4AX

#### **Bankers**

HSBC  
66 Westgate  
Wakefield  
WF1 1XB

#### **Independent examiner**

Alan Dodd FCCA

#### **West Yorkshire Community Accountancy Service CIO**

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, as 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 recreational 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 Institute 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 2022**

### **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 play provision for children and young adults visiting a loved one in prison.

### **Achievements and performance**

The Play Facility remained closed to all visitors and outside organisations including ourselves at the beginning of our new business year 1<sup>st</sup> September 2021. This was due to Covid -19 restrictions that the prison still had in place. During this time New Hall Kidz employees worked from home on administration duties, fund raising and preparing for when the time came that we could open again.

In May 2022 the governor of HMP & YOI New Hall allowed us to reopen the play facility during all domestic visits, which was fantastic news as the playworkers were able to resume working with the families and were able to re-engage with the visiting children once again.

To begin with the main visit's hall was still restricted as there were Perspex screens in place to separate the residents from their loved ones. There was also limited seating and fewer visitors were allowed on each visit. The families were allowed one adult and two child visitors or two adults and one child. However, as the year progressed the screens were removed and the families were able to engage better with each other in the main visit's hall.

During the sessions in the Play Facility on domestic visits the children have been able to come in and play with a wide range of equipment and participate in a variety of activities either on their own, with other children or the resident who they have come to visit. Having this time with their loved one to play and spend quality time with each other has helped them to re-bond, maintain their family ties, and create positive memories with each other.

Since we reopened we have seen many new children visiting their loved ones with only a small number of children that we knew pre-covid, still using our service. These children are the children of "Lifers" whose loved ones (Mum) are serving life sentences. Over the last few months, we have worked closely with the new and old families helping to make visits an enjoyable experience for the children and young people who are visiting their loved ones and it has been great to see the service almost back to normal once again.

### **Financial review**

The net income for the year was £42,231, including net income of £929 on unrestricted funds and net income of £41,302 on restricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £17,276.

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.

# **New Hall Kidz Limited**

## **Trustees' report (continued) for the year ended 31 August 2022**

### **Reserves policy (continued)**

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. At 31 August 2022, unrestricted free reserves were equivalent to just over four months' expenditure.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at their finance meetings.

### **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.

approved by the board of trustees on 12/4/2023

Claire Crabtree (Trustee)

# **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 2022, 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.

Alan Dodd FCCA 

16/4/2023

**West Yorkshire Community Accountancy Service CIO**

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	2,000	88,707	90,707	27,850
<b>Total income</b>		<u>2,000</u>	<u>88,707</u>	<u>90,707</u>	<u>27,850</u>
<b>Expenditure on:</b>					
Salaries NICs and pensions	(3)	209	44,625	44,834	42,530
Freelance worker		-	427	427	844
Play equipment		-	-	-	43
Travel		-	-	-	36
Insurance		-	628	628	580
Independent examination		-	600	600	642
Other payments		-	-	-	15
Depreciation		851	-	851	1,061
Grants repayable		-	-	-	14,098
Project costs		11	1,075	1,086	1,047
Enhancing play areas		-	-	-	1,000
Bank charges		-	50	50	-
<b>Total expenditure</b>		<u>1,071</u>	<u>47,405</u>	<u>48,476</u>	<u>61,896</u>
<b>Net income / (expenditure)</b>		<u>929</u>	<u>41,302</u>	<u>42,231</u>	<u>(34,046)</u>
<b>Fund balances brought forward</b>		<u>16,752</u>	<u>7,565</u>	<u>24,317</u>	<u>58,363</u>
<b>Fund balances carried forward</b>	(4)	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>

All incoming resources and resources expended derive from continuing activities.

# New Hall Kidz Limited

## Balance sheet

as at 31 August 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 405	-	405	1,256
<b>Total fixed assets</b>	<u>405</u>	<u>-</u>	<u>405</u>	<u>1,256</u>
<b>Current assets</b>				
Debtors and prepayments	(6) -	543	543	485
Cash at bank and in hand	17,276	48,924	66,200	23,176
<b>Total current assets</b>	<u>17,276</u>	<u>49,467</u>	<u>66,743</u>	<u>23,661</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) -	600	600	600
<b>Total current liabilities</b>	<u>-</u>	<u>600</u>	<u>600</u>	<u>600</u>
<b>Net current assets / (liabilities)</b>	<u>17,276</u>	<u>48,867</u>	<u>66,143</u>	<u>23,061</u>
<b>Net assets</b>	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>
<b>Funds</b>				
Unrestricted funds	17,681	-	17,681	16,752
Restricted funds	-	48,867	48,867	7,565
<b>Total funds</b>	<u>17,681</u>	<u>48,867</u>	<u>66,548</u>	<u>24,317</u>

For the year ending 31 August 2022 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 2019).

The financial statements were approved by the board of trustees on 12/4/2023

Claire Crabtree (Trustee)



# **New Hall Kidz Limited**

## **Notes to the accounts**

### **for the year ended 31 August 2022**

#### **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 2019) and with the Charities Act 2011.

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 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: over 10 years

Equipment: over 4 years

Computer equipment: over 3 years

# **New Hall Kidz Limited**

## **Notes to the accounts**

### **for the year ended 31 August 2022**

#### **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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

**New Hall Kidz Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2022**

**2 Grants and donations**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BBC Children in Need	-	56,707	56,707	27,850
Charles Hayward Foundation	-	5,000	5,000	-
Garfield Weston Foundation	-	15,000	15,000	-
Kelly Family Charitable Trust	-	5,000	5,000	-
The Albert Hunt Trust	2,000	-	2,000	-
The Charles & Elsie Sykes Trust	-	2,000	2,000	-
The Scurrah Wainwright Charity	-	5,000	5,000	-
	<u>2,000</u>	<u>88,707</u>	<u>90,707</u>	<u>27,850</u>

**3 Staff costs and numbers**

	2022	2021
	£	£
Gross salaries	42,699	40,089
Social security costs	3,552	3,509
Employment allowance	(3,552)	(3,509)
Pensions	2,135	2,441
	<u>44,834</u>	<u>42,530</u>

The average number of employees during the year was 2, being an average of 1.6 full time equivalent (2021: 2, 1.6 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,135	2,441

**4 Restricted funds**

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BBC Children in Need	7,565	56,707	47,405	-	16,867
Kelly Family Charitable Trust	-	5,000	-	-	5,000
The Charles & Elsie Sykes Trust	-	2,000	-	-	2,000
The Scurrah Wainwright Charity	-	5,000	-	-	5,000
Charles Hayward Foundation	-	5,000	-	-	5,000
Garfield Weston Foundation	-	15,000	-	-	15,000
	<u>7,565</u>	<u>88,707</u>	<u>47,405</u>	<u>-</u>	<u>48,867</u>

**Fund name**

BBC Children in Need

**Purpose of restriction**

Towards salary costs and general running expenses, to facilitate for public benefit the rehabilitation of persons of HMP New Hall through safe and stimulating play provision for all visiting children.

Kelly Family Charitable Trust

To assist in funding equipment and salary costs in running a visitor centre for mums and children.

The Charles & Elsie Sykes Trust

Towards delivering sessions for children on domestic visits, family days and lifer days for visiting children and young adults visiting loved ones in HMP and YOI New Hall.

The Scurrah Wainwright Charity

Contribution towards resources for open access play facilities for children and young adults visiting family members in HMP and YOI New Hall.

Charles Hayward Foundation

Towards the costs of a play facility.

Garfield Weston Foundation

To facilitate play, engagement, contact and support for families visiting a loved one in HMP New Hall.

**New Hall Kidz Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2022**

<b>5 Tangible assets</b>	Computer equipment	Fixtures & Fittings	Equipment	Total
<b><u>Cost</u></b>	£	£	£	£
At 1 September 2021	1,771	12,385	9,182	23,338
Additions	-	-	-	-
At 31 August 2022	<u>1,771</u>	<u>12,385</u>	<u>9,182</u>	<u>23,338</u>
<b><u>Depreciation</u></b>				
At 1 September 2021	1,325	12,385	8,372	22,082
Charge for year	446	-	405	851
At 31 August 2022	<u>1,771</u>	<u>12,385</u>	<u>8,777</u>	<u>22,933</u>
<b><u>Net book value</u></b>				
At 31 August 2022	<u>-</u>	<u>-</u>	<u>405</u>	<u>405</u>
At 31 August 2021	<u>446</u>	<u>-</u>	<u>810</u>	<u>1,256</u>
<b>6 Debtors and prepayments</b>			2022	2021
			£	£
Prepayments			543	485
			<u>543</u>	<u>485</u>
<b>7 Creditors and accruals</b>			2022	2021
			£	£
Accruals			600	600
			<u>600</u>	<u>600</u>

**8 Provision of facilities**

HMP New Hall provides premises free of charge and covers all utility expenses. A figure for this donation has not been included in the accounts in view of difficulty in its valuation.

**9 Related party transactions**

**Trustee expenses**

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

**Trustee remuneration and benefits**

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

**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 key management personnel were £29,099 (previous year: £17,516).

# 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 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Grants and donations	2,000	-	88,707	27,850	90,707	27,850
<b>Total income</b>	<u>2,000</u>	<u>-</u>	<u>88,707</u>	<u>27,850</u>	<u>90,707</u>	<u>27,850</u>
<b>Expenditure</b>						
Salaries NICs and pensions	209	5,376	44,625	37,154	44,834	42,530
Freelance worker	-	-	427	844	427	844
Play equipment	-	-	-	43	-	43
Travel	-	-	-	36	-	36
Insurance	-	-	628	580	628	580
Independent examination	-	-	600	642	600	642
Other payments	-	15	-	-	-	15
Depreciation	851	1,061	-	-	851	1,061
Grants repayable	-	-	-	14,098	-	14,098
Project costs	11	128	1,075	919	1,086	1,047
Enhancing play areas	-	1,000	-	-	-	1,000
Bank charges	-	-	50	-	50	-
<b>Total expenditure</b>	<u>1,071</u>	<u>7,580</u>	<u>47,405</u>	<u>54,316</u>	<u>48,476</u>	<u>61,896</u>
<b>Net income / (expenditure)</b>	<u>929</u>	<u>(7,580)</u>	<u>41,302</u>	<u>(26,466)</u>	<u>42,231</u>	<u>(34,046)</u>
<b>Fund balances brought forward</b>	<u>16,752</u>	<u>24,332</u>	<u>7,565</u>	<u>34,031</u>	<u>24,317</u>	<u>58,363</u>
<b>Fund balances carried forward</b>	<u>17,681</u>	<u>16,752</u>	<u>48,867</u>	<u>7,565</u>	<u>66,548</u>	<u>24,317</u>