

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 2019
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

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for the Year Ended 31st March 2019**

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**Report of the Trustees
for the Year Ended 31st March 2019**

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 2019. 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 2015).

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 advanced systems for recording, monitoring and reporting all the activities undertaken by the charity. In 2018/19 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.

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 now have 5 trustees who are volunteers responsible for the highest level of governance in the organisation, who are also involved in recruitment, HR issues and development projects.

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 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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 them.

Trustees developed a five-year vision for the period 2014 - 2019. This vision sets the context and priorities for the Trust. It includes a focus on financial stability, diversifying funding sources and making the best use of the assets and buildings owned by the Trust. It continues our commitment to developing more and better support for young people, improving their wellbeing and lives. The vision also recognises the need for the Trust to innovate and develop, ensuring staff and volunteers are effective and confident. In changing times, the vision identifies the importance of partnership working and engagement in local strategic decision making as priorities.

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.

The Trust provided support to over 3,500 children and young people in 2018/19, including telephone advice and online. In any month, the Trust's staff and volunteers are supporting around 450 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.

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. Managers have worked hard at ensuring we are using resources effectively, that staff perform well, that decisions are made promptly and that families are able to access some telephone support while they are waiting. Waiting times for appointments with a counsellor or support worker continue to be a concern. The Trust is developing the telephone support, workshop and group support offer to best meet the needs of young people and families, making best use of limited existing 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.

The new 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.

There are some early successes in the partnership. Staff from South West Yorkshire Foundation Trust and Locala Community Partnerships have been co-located on our site alongside our telephone support staff, to provide a joined up single point of access for all young people requesting mental health support. This enables telephone support staff to help young people, professionals and parent/carers to get advice and information from nursing or CAMHS staff where required. This approach has also led to a better understanding of the different roles and processes in different organisations, and improvements in processes.

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.

**Report of the Trustees
for the Year Ended 31st March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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.

Our 'Volunteering in Integrated Services' project secured a further extension until Mar 2019, pending a restructure of Kirklees Council early intervention and prevention services, including family support. Our 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.

Our young carer's project, funded by Children in Need, ended in July 2018. Following development work with young people to review the project and think about the future, the Trust has secured three years of funding from BBC Children in Need for a project supporting young people whose wellbeing and development is impacted by the absence of a parent. Our learning from many years of working with young carers is that each individual life situation is unique and each person responds differently to their circumstances. 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 work with schools to provide staff and counsellors who work alongside school staff, as we have done for many years. 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. Nationally, there has been a Green Paper focused on how schools can be more involved in responding to children's mental health needs. The Government announced its intention to pilot Mental Health Support Teams in schools and invited expressions of interest. A partnership proposal was approved by Kirklees Clinical Commissioning Groups and Kirklees was selected in the first wave of the pilot. The Trust will be funded to host eight trainee Education Mental Health Practitioners, providing day to day support and guidance to them. We will also manage all data and referral processes and work closely with Education Psychology and CAMHS in helping schools develop and trainees grow into their new role over two years. Being part of the Trailblazer national pilot, it is a major project for the Trust.

Our Big Lottery funded project, Kirklees Youth Mentoring continues to support young people with paid staff and trained and supported volunteer mentors to young people. Mentors support young people longer term - for a year or sometimes longer. The project also works with schools to develop peer mentoring services. This project has reached many young people with complex circumstances and needs, often those who are disengaged from other adults and services. The project is currently funded until January 2020.

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 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our property at 37-47 Northorpe Lane continues to provide home for ten adults with learning disabilities in partnership with Together Housing. This is an investment, generating income for the Trust, making best use of assets while meeting a community need. A review of the partnership with Together Housing is underway. 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 2018/19, the trading company donated £35,368. This is above the average annual donation, partly due to staffing changes which reduced costs.

The changes in public sector finance and the competition for grants and contracts is a concern. Since 2016, we have developed and piloted a counselling service for adults who can pay for their counselling sessions, with developmental funds from the Cabinet Office. Unfortunately, despite considerable promotional work, this service has not had significant custom. Options are being reviewed including links with local employers.

The Trust has begun exploring options and new relationships with local businesses, establishing a new role of Corporate Fundraiser, to build links and generate income. Early indications are that a number of businesses did not know of the charity's existence and are interested and willing to support us through fundraising, booking the barn for events and purchasing mental health awareness training from the Trust.

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, renewed in 2016/17, is proving easier to manage and update. The charity is learning how to communicate more widely and Trustees are aware of the need to invest further in communication.

**Report of the Trustees
for the Year Ended 31st March 2019**

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 funded 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.

Since 2017/18, the Trust benefited from some renewed contracts and new funding. This has enabled the Trust to invest in improved facilities for staff and volunteers, improved communications technology and training and development of staff. 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 £237,000 at 31/3/19. 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.

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.

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

**Report of the Trustees
for the Year Ended 31st March 2019**

FINANCIAL REVIEW

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: -

	31.3.19	31.3.18 as restated
	£	£
Total Closing funds per balance sheet	1,743,830	1,775,464
Less: Unrestricted funds relating to specific projects	(11,040)	(51,655)
Less: Designated funds	(195,538)	(156,141)
Less: Restricted funds	(20,258)	(25,767)
Less: Funds held in Fixed Assets	(1,705,771)	(1,709,015)
Add: Pension Scheme Liability	237,000	191,000
Unrestricted 'Free' Reserves	48,223	23,886

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.

FUTURE PLANS

The new Thriving Kirklees project, started on 1 April 2017, and will have a major impact on the Trust, not only in expanding the staff team but also in how we work with partners, including reporting, data sharing and coordinating work.

Implementing the changes, decided upon following the organisation review in 2016, will mean expanding the management team and developing management practice as well as improving terms and conditions for staff.

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.

**Report of the Trustees
for the Year Ended 31st March 2019**

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 and 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.

Trustees have been considering recruiting trustees in 2019.

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. As the Trust has grown, we have reviewed management capacity and responsibilities and the management services provided by suppliers and have decided to expand the management team. The Trust has continued to develop working relationships with supplier organisations, contracting them to provide specialist advice and services including IT support, maintenance, assessment 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.

**Report of the Trustees
for the Year Ended 31st March 2019**

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
G W Beaumont - resigned 15/3/19
J M Brook
M H Feeny
P Ghosh
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

Chief Executive / Director
Tom Taylor

**Report of the Trustees
for the Year Ended 31st March 2019**

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.

Approved by order of the board of trustees on20/9/19..... and signed on its behalf by:


.....
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 2019 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 2019 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 company's 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.

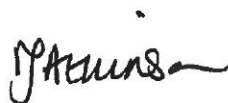
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Report of the Independent Auditors to the Members of
NORTHORPE HALL CHILD & FAMILY TRUST (Registered number: 07334681)**

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: 11 November 2019

NORTHORPE HALL CHILD & FAMILY TRUST

Statement of Consolidated Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2019

		Unrestricted funds	Restricted funds	31/3/19 Total funds	31/3/18 Total funds
	Notes	£	£	£	as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,481	129,008	152,489	161,737
Charitable activities	5				
Projects		1,209,414	-	1,209,414	1,051,241
Trust activities		8,175	-	8,175	5,795
Other trading activities	3	196,223	-	196,223	192,915
Investment income	4	-	-	-	8
Total		1,437,293	129,008	1,566,301	1,411,696
EXPENDITURE ON					
Charitable activities	6				
Projects		1,202,607	-	1,202,607	1,045,475
Trust activities		61,361	134,517	195,878	253,564
Governance costs		10,838	-	10,838	10,635
Other trading activities		142,612	-	142,612	130,436
Total		1,417,418	134,517	1,551,935	1,440,110
NET INCOME/(EXPENDITURE)		19,875	(5,509)	14,366	(28,414)
Other recognised gains/(losses)					
Actuarial gains/losses on defined benefit schemes		(46,000)	-	(46,000)	(30,000)
Net movement in funds		(26,125)	(5,509)	(31,634)	(58,414)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,749,697	25,767	1,775,464	1,833,878
TOTAL FUNDS CARRIED FORWARD		1,723,572	20,258	1,743,830	1,775,464

The notes form part of these financial statements

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

**Group and Charity Balance Sheet
At 31st March 2019**


	Notes	GROUP 31.3.19 £	GROUP 31.3.18 as restated £	CHARITY 31.3.19 £	CHARITY 31.3.18 as restated £
FIXED ASSETS					
Tangible Assets	13	1,705,771	1,709,015	1,705,771	1,709,015
Investments	14	-	-	1	1
		<u>1,705,771</u>	<u>1,709,015</u>	<u>1,705,772</u>	<u>1,709,016</u>
CURRENT ASSETS					
Debtors	15	335,970	46,319	373,844	69,309
Cash at bank and in hand		<u>301,366</u>	<u>374,143</u>	<u>191,451</u>	<u>274,399</u>
		637,336	420,462	565,295	343,708
CREDITORS					
Amounts falling due within one year	16	(354,319)	(152,242)	(314,019)	(121,628)
		<u>283,017</u>	<u>268,220</u>	<u>251,276</u>	<u>222,080</u>
NET CURRENT ASSETS / (LIABILITIES)					
		1,988,788	1,977,235	1,957,048	1,931,096
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	17	(7,958)	(10,771)	-	-
PENSION LIABILITY	20	(237,000)	(191,000)	(237,000)	(191,000)
		<u>1,743,830</u>	<u>1,775,464</u>	<u>1,720,048</u>	<u>1,740,096</u>
NET ASSETS					
FUNDS					
Unrestricted funds:	19				
- Unrestricted - General		685,870	710,777	662,088	675,409
- Unrestricted - Projects		11,040	51,655	11,040	51,655
- Designated funds		195,538	156,141	195,538	156,141
- Revaluation reserve - Property		<u>831,124</u>	<u>831,124</u>	<u>831,124</u>	<u>831,124</u>
		1,723,572	1,749,697	1,699,790	1,714,329
Restricted funds	19	20,258	25,767	20,258	25,767
		<u>1,743,830</u>	<u>1,775,464</u>	<u>1,720,048</u>	<u>1,740,096</u>
TOTAL FUNDS					

The notes form part of these financial statements

Group and Charity Balance Sheet - continued
At 31st March 2019

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 on2019/19..... and were signed on its behalf by:


.....
M H Feeny -Trustee

NORTHORPE HALL CHILD & FAMILY TRUST

**Consolidated Cash Flow Statement
for the Year Ended 31st March 2019**

		31/3/19	31/3/18 as restated
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	<u>(72,777)</u>	<u>(38,193)</u>
Net cash provided by (used in) operating activities		<u>(72,777)</u>	<u>(38,193)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(2,959)
Interest received		<u>-</u>	<u>8</u>
Net cash provided by (used in) investing activities		<u>-</u>	<u>(2,951)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(72,777)</u>	<u>(41,144)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>374,143</u>	<u>415,287</u>
Cash and cash equivalents at the end of the reporting period		<u>301,366</u>	<u>374,143</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 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/19	31/3/18 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	14,366	(28,414)
Adjustments for:		
Depreciation charges	3,244	3,141
Interest received	-	(8)
(Increase)/decrease in debtors	(289,651)	105,611
Increase/(decrease) in creditors	<u>199,264</u>	<u>(118,823)</u>
Net cash provided by (used in) operating activities	<u>(72,777)</u>	<u>(38,193)</u>

NORTHORPE HALL CHILD & FAMILY TRUST

Notes to the Consolidated Financial Statements for the Year Ended 31st March 2019

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 2015)', 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

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.

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.

NORTHORPE HALL CHILD & FAMILY TRUST

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2019

2. DONATIONS AND LEGACIES

	31/3/19	31/3/18 as restated
	£	£
Donations and fundraising	15,327	16,362
Grants	<u>137,162</u>	<u>145,375</u>
	<u>152,489</u>	<u>161,737</u>

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

	31/3/19	31/3/18 as restated
	£	£
BBC - Children in Need	30,821	28,310
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	-	11,483
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	98,187	103,182
Headstart	-	2,400
Screwfix grant	413	-
West Yorkshire Combined Authority	<u>7,741</u>	<u>-</u>
	<u>137,162</u>	<u>145,375</u>

3. OTHER TRADING ACTIVITIES

	31/3/19	31/3/18 as restated
	£	£
Room hire and catering	25,500	15,761
Rent received	32,711	32,711
Operations from Northorpe Hall Trading Limited	<u>138,012</u>	<u>144,443</u>
	<u>196,223</u>	<u>192,915</u>

4. INVESTMENT INCOME

	31/3/19	31/3/18 as restated
	£	£
Deposit account interest	<u>-</u>	<u>8</u>
	<u>-</u>	<u>8</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/19	31/3/18 as restated
	£	£
Projects:		
Counselling	21,686	20,465
Kirklees Metropolitan Council	290,231	1,030,776
Locala	897,497	-
Trust activities:		
Counselling	1,074	4,162
Miscellaneous income	4,529	1,633
Other income	2,572	-
	<u>1,217,589</u>	<u>1,057,036</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Projects	1,202,607	-	1,202,607
Trust activities	195,878	10,838	206,716
Northorpe Hall Trading Limited	142,612	-	142,612
	<u>1,541,097</u>	<u>10,838</u>	<u>1,551,935</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Trust activities	<u>2,368</u>	<u>8,470</u>	<u>10,838</u>

8. NET INCOME/(EXPENDITURE)

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

	31/3/19	31/3/18 as restated
	£	£
Auditors' remuneration	7,115	6,970
Auditors' remuneration for non-audit work	2,493	2,284
Depreciation - owned assets	<u>3,244</u>	<u>3,141</u>

NORTHORPE HALL CHILD & FAMILY TRUST

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2019

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.

10. STAFF COSTS

	31/3/19	31/3/18 as restated
	£	£
Wages and salaries	<u>1,287,335</u>	<u>1,178,980</u>

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

	31/3/19	31/3/18
Face to Face (Work with Young People)	28	28
Management (Including Director)	6	6
Site	2	2
Administration (Direct project support)	6	6
Northorpe Hall Trading Limited	<u>4</u>	<u>5</u>
	<u>46</u>	<u>47</u>

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 £43,634 (2018: £44,325). The salary rates are set and reviewed by the trustee board.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,762	142,975	161,737
Charitable activities			
Projects	1,051,241	-	1,051,241
Trust activities	5,795	-	5,795
Other trading activities	192,915	-	192,915
Investment income	8	-	8
Total	<u>1,268,721</u>	<u>142,975</u>	<u>1,411,696</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds as restated £
EXPENDITURE ON			
Charitable activities			
Projects	1,045,475	-	1,045,475
Trust activities	105,986	147,578	253,564
Governance costs	10,635	-	10,635
Other trading activities	<u>130,436</u>	<u>-</u>	<u>130,436</u>
Total	<u>1,292,532</u>	<u>147,578</u>	<u>1,440,110</u>
NET INCOME/(EXPENDITURE)	(23,811)	(4,603)	(28,414)
Other recognised gains/(losses)			
Actuarial gains/losses on defined benefit schemes	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Net movement in funds	(53,811)	(4,603)	(58,414)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,803,508</u>	<u>30,370</u>	<u>1,833,878</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,749,697</u></u>	<u><u>25,767</u></u>	<u><u>1,775,464</u></u>

12. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been made to recognise the requirements of FRS 102, as updated December 2017, in relation to the treatment of gift aid donations to the parent charitable company from its trading subsidiaries. FRS 102 requires gift aid donations to the parent charitable company to be treated as a distribution in the accounts of the trading subsidiary, and as such only account for those gifts in the financial year where there was a legal obligation to make the payment, where payment is made after the year end.

In prior years gift aid donations made to the parent charitable company have been accounted for in the financial year to which they relate even where they were paid after the year end and no legal obligation existed.

The trading company is still allowed to claim corporation tax relief on the distributions in the year to which they relate provided they are paid either over to the parent charitable company during the year or within 9 months of the year end, regardless of the accounting treatment.

The gift aid donation received were shown in the original accounts for 31 March 2018 and were received after the year end but not subject to a legal obligation and have therefore been adjusted.

The amount originally shown as a distribution receipt at 31 March 2018 was £35,368, this distribution receipt is now shown within the 31 March 2019 figures. The 2019 comparative figures have been restated to reflect this adjustment.

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

13. TANGIBLE FIXED ASSETS

CHARITY AND GROUP

	Freehold property £	Plant and machinery £	Furniture and equipment £	Computer equipment £	Totals £
COST					
At 1st April 2018 and 31st March 2019	<u>1,695,000</u>	<u>836</u>	<u>86,958</u>	<u>14,739</u>	<u>1,797,533</u>
DEPRECIATION					
At 1st April 2018	-	836	74,972	12,710	88,518
Charge for year	<u>-</u>	<u>-</u>	<u>2,574</u>	<u>670</u>	<u>3,244</u>
At 31st March 2019	<u>-</u>	<u>836</u>	<u>77,546</u>	<u>13,380</u>	<u>91,762</u>
NET BOOK VALUE					
At 31st March 2019	<u>1,695,000</u>	<u>-</u>	<u>9,412</u>	<u>1,359</u>	<u>1,705,771</u>
At 31st March 2018	<u>1,695,000</u>	<u>-</u>	<u>11,986</u>	<u>2,029</u>	<u>1,709,015</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 2019. 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 2019 would have been £799,677 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.

14. FIXED ASSET INVESTMENTS

	GROUP Shares in group undertakings £	CHARITY Shares in group undertakings £
MARKET VALUE		
At 1 April 2018 and 31 March 2019	<u>-</u>	<u>1</u>
NET BOOK VALUE		
At 31 March 2019	<u>-</u>	<u>1</u>
At 31 March 2018	<u>-</u>	<u>1</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

14. FIXED ASSET INVESTMENTS - continued

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	31.3.19	31.3.18 as restated
		£	£
<u>Summary of trading results</u>			
Turnover		166,392	165,804
Cost of sales		(44,615)	(50,607)
Administrative expenses		(97,995)	(79,829)
		23,782	35,368
Distribution to parent charity		(35,368)	(16,108)
		<u>(11,586)</u>	<u>19,260</u>
<u>Summary of assets and liabilities</u>			
Assets		111,991	105,436
Liabilities		(88,208)	(70,067)
		<u>23,783</u>	<u>35,369</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.19	GROUP 31.3.18 as restated	CHARITY 31.3.19	CHARITY 31.3.18 as restated
	£	£	£	£
Trade debtors	333,497	16,762	332,088	12,328
Amounts owed by group undertakings	-	-	35,646	25,497
Other debtors	1,805	705	1,805	705
VAT	-	-	4,305	3,185
Accrued income	-	25,182	-	25,182
Prepayments	668	3,670	-	2,412
	<u>335,970</u>	<u>46,319</u>	<u>373,844</u>	<u>69,309</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.19	GROUP 31.3.18 as restated	CHARITY 31.3.19	CHARITY 31.3.18 as restated
	£	£	£	£
Trade creditors	24,563	18,401	22,570	18,297
Social security and other taxes	17,389	20,334	17,389	20,334
Pension control account	3,798	2,402	3,798	2,402
VAT	507	654	-	-
Accrued expenses and deferred income	307,062	109,987	1,000	80,131
Credit card	1,000	464	269,262	464
	<u>354,319</u>	<u>152,242</u>	<u>314,019</u>	<u>121,628</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	GROUP 31.3.19	GROUP 31.3.18 as restated	CHARITY 31.3.19	CHARITY 31.3.18 as restated
	£	£	£	£
Accrued expenses and deferred income	<u>7,958</u>	<u>10,771</u>	<u>-</u>	<u>-</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/19 Total funds	31/3/18 Total funds
	£	£	£	£
Fixed assets	1,705,771	-	1,705,771	1,709,015
Current assets	617,078	20,258	637,336	420,462
Current liabilities	(354,319)	-	(354,319)	(152,242)
Long term liabilities	(7,958)	-	(7,958)	(10,771)
Pension liability	<u>(237,000)</u>	<u>-</u>	<u>(237,000)</u>	<u>(191,000)</u>
	<u>1,723,572</u>	<u>20,258</u>	<u>1,743,830</u>	<u>1,775,464</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

19. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
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	<u>831,124</u>	<u>-</u>	<u>-</u>	<u>831,124</u>
	1,749,697	(26,125)	-	1,723,572
Restricted funds				
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	20,201	(971)	-	19,230
Children in Need - Young Carers	5,566	(5,585)	-	(19)
Children in Need - Look Out	<u>-</u>	<u>1,047</u>	<u>-</u>	<u>1,047</u>
	25,767	(5,509)	-	20,258
TOTAL FUNDS	<u>1,775,464</u>	<u>(31,634)</u>	<u>-</u>	<u>1,743,830</u>

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

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

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 as restated £
Unrestricted Funds				
Unrestricted – General	772,723	(34,710)	(27,236)	710,777
Unrestricted - Projects	64,661	(13,006)	-	51,655
Designated funds	135,000	(6,095)	27,236	156,141
Revaluation reserve - Property	831,124	-	-	831,124
	<u>1,803,508</u>	<u>(53,811)</u>	<u>-</u>	<u>1,749,697</u>
Restricted Funds				
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	22,892	(22,892)	-	-
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	7,114	13,087	-	20,201
Children in Need - Brainstorm Project	603	(603)	-	-
Children in Need - Young Carers	(239)	5,805	-	5,566
	<u>30,370</u>	<u>(4,603)</u>	<u>-</u>	<u>25,767</u>
TOTAL FUNDS	<u>1,833,878</u>	<u>(58,414)</u>	<u>-</u>	<u>1,775,464</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted - General	214,891	(219,601)	(30,000)	(34,710)
Unrestricted - Projects	1,053,830	(1,066,836)	-	(13,006)
Designated funds	-	(6,095)	-	(6,095)
	<u>1,268,721</u>	<u>(1,292,532)</u>	<u>(30,000)</u>	<u>(53,811)</u>
Restricted funds				
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	11,483	(34,375)	-	(22,892)
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	103,182	(90,095)	-	13,087
Children in Need - Brainstorm Project	2,130	(2,733)	-	(603)
Children in Need - Young Carers	26,180	(20,375)	-	5,805
	<u>142,975</u>	<u>(147,578)</u>	<u>-</u>	<u>(4,603)</u>
TOTAL FUNDS	<u>1,411,696</u>	<u>(1,440,110)</u>	<u>(30,000)</u>	<u>(58,414)</u>

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

19. MOVEMENT IN FUNDS - continued

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

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
Unrestricted - General	772,723	(52,930)	(33,923)	685,870
Unrestricted - Projects	64,661	(9,941)	(43,680)	11,040
Designated funds	135,000	(17,065)	77,603	195,538
Revaluation reserve - Property	831,124	-	-	831,124
Restricted funds				
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	22,892	(22,892)	-	-
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	7,114	12,116	-	19,230
Children in Need - Brainstorm Project	603	(603)	-	-
Children in Need - Young Carers	(239)	220	-	(19)
Children in Need - Look Out	-	1,047	-	1,047
	<u>30,370</u>	<u>(10,112)</u>	<u>-</u>	<u>20,258</u>
TOTAL FUNDS	<u>1,833,878</u>	<u>(90,048)</u>	<u>-</u>	<u>1,743,830</u>

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 £
Unrestricted funds				
Unrestricted - General	446,512	(423,442)	(76,000)	(52,930)
Unrestricted - Projects	2,259,502	(2,269,443)	-	(9,941)
Designated funds	-	(17,065)	-	(17,065)
	<u>2,706,014</u>	<u>(2,709,950)</u>	<u>(76,000)</u>	<u>(79,936)</u>
Restricted funds				
Big Lottery Fund - Local Sustainability Fund (ID: 10270121)	11,483	(34,375)	-	(22,892)
Big Lottery - Reaching Communities: Mentoring (ID: 0010253202)	201,369	(189,253)	-	12,116
Children in Need - Brainstorm Project	2,130	(2,733)	-	(603)
Children in Need - Young Carers	34,349	(34,129)	-	220
Children in Need - Look Out	22,652	(21,605)	-	1,047
	<u>271,983</u>	<u>(282,095)</u>	<u>-</u>	<u>(10,112)</u>
TOTAL FUNDS	<u>2,977,997</u>	<u>(2,992,045)</u>	<u>(76,000)</u>	<u>(90,048)</u>

NORTHORPE HALL CHILD & FAMILY TRUST

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st March 2019

19. MOVEMENT IN FUNDS - continued

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

The trustees have designated the following amounts from unrestricted funds:

<u>£</u>	<u>Purpose</u>
115,000	Deep reserves - Emergencies and strategic expenditure
266	Deficit 2019/20
8,000	Essential Identified Site Works Sales project
17,272	Unexpected Site Work
10,000	Site and Environmental Projects
15,000	Innovation Projects 2019/20
30,000	Staffing Continuity Reserve
<u>195,538</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.

20. 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 2016 and was undertaken by professionally qualified actuaries, AON Hewitt, using the projected unit method. The Charity has paid for a valuation of both schemes as at 31 March 2018 and the figures below are based on those valuations.

The notional value of the assets of the charity's share of the scheme at 31 March 2019 was £1,049,000; the present value of liabilities was £1,286,000 leaving a net pension liability of £237,000 at 31 March 2019.

Contributions

The employer contributions made to the scheme during the year were £8,000 (2018: £7,000). £Nil was unpaid at the year end.

The employer's regular contributions to the Fund for the accounting period ending 31 March 2019 are estimated to be approximately £8,000.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2016. 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:

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

	<u>31 March 2019</u>	<u>31 March 2018</u>
	<u>(%)</u>	<u>(%)</u>
Discount rate	2.40	2.60
RPI Inflation	3.30	3.20
CPI Inflation	2.20	2.10
Pension increases	2.20	2.10
Pension accounts revaluation rate	2.20	2.10
Salary increases	3.45	3.25

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 2019.

	<u>Asset split at</u> <u>31 March 2019</u>	<u>Asset split at</u> <u>1 March 2018</u>
	<u>(%)</u>	<u>(%)</u>
Equities	74.0	74.1
Property	4.7	4.4
Government bonds	11.2	11.1
Corporate bonds	4.0	3.7
Cash	2.3	1.9
Other	3.8	4.9
Average Return / Total	100.0	100.0

Reconciliation of funded status to Balance Sheet

	<u>Value as at</u> <u>31 March 2019</u>	<u>Value as at</u> <u>31 March 2018</u>
	<u>£000's</u>	<u>£000's</u>
Fair value of assets	1,049	9992
Present value of funded liabilities	(1,286)	(1,183)
Pension asset / (liability) before consideration of paragraph 41	(237)	(191)
Unrecognised asset due to limit in paragraph 41	-	-
Net pension asset/(liability)	(237)	(191)

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Analysis of profit and loss charge:

	<u>Period ending</u> <u>31 March 2019</u> <u>£000's</u>
Operating cost:	
Current service cost	18
Past service cost	-
Interest cost	-
Curtailement cost	-
Settlement cost	-
Financing cost:	-
Interest on net defined benefit liability / (asset)	5
Expense recognised	23

Changes to the present value of the defined benefit obligation:

	<u>Period ending</u> <u>31 March 2019</u> <u>£000's</u>
Opening defined benefit obligation	1,183
Current service cost	18
Interest expense on defined benefit obligation	31
Contributions by participants	3
Actuarial (gains) / losses on liabilities	69
Net benefits paid out	(18)
Past service cost	-
Net increase in liabilities from disposals / acquisitions	-
Curtailements	-
Settlements	-
Closing present value of liabilities	1,286

Changes to the fair value of assets:

	<u>Period ending</u> <u>31 March 2019</u> <u>£000's</u>
Opening fair value of assets	992
Interest income on assets	26
Remeasurement gains / (losses) on assets	38
Contributions by the employer	8
Contributions by participants	3
Net benefits paid out	(18)
Net increase in assets from disposals and acquisitions	-
Settlements	-
Closing fair value of assets	1,049

Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019

21. 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.

At 31 March 2019 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 2019, totalling £656,016 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.

NORTHORPE HALL CHILD & FAMILY TRUST

**Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2019**

22. 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.

There were no related party transactions for the year ended 31st March 2019.

23. APB 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.

24. 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 2019**

	31/3/19	31/3/18 as restated
	£	£
<u>INCOME AND ENDOWMENTS</u>		
Donations and legacies		
Donations and fundraising	15,327	16,362
Grants	<u>137,162</u>	<u>145,375</u>
	152,489	161,737
Charitable activities		
Counselling	22,760	24,627
Kirklees Metropolitan Council	290,231	1,030,776
Locals	897,497	-
Miscellaneous income	4,529	1,633
Other income	<u>2,572</u>	<u>-</u>
	<u>1,217,589</u>	<u>1,057,036</u>
Other trading activities		
Room hire and catering	25,500	15,761
Rent received	32,711	32,711
Income from Northorpe Hall Trading Limited	<u>138,012</u>	<u>144,443</u>
	196,223	192,915
Investment income		
Deposit account interest	<u>-</u>	<u>8</u>
	-	8
Total incoming resources	1,566,301	1,411,696
<u>EXPENDITURE</u>		
Charitable activities costs		
Wages	1,206,266	1,110,679
Rates and water	7,263	6,772
Insurance	7,459	7,115
Light and heat	14,847	11,032
Telephone	9,620	8,724
Postage and stationery	15,597	15,022
Rent and service charges	4,265	5,779
<i>Carried forward</i>	<i>1,265,317</i>	<i>1,165,123</i>

This page does not form part of the statutory financial statements

NORTHORPE HALL CHILD & FAMILY TRUST

**Detailed Consolidated Statement of Financial Activities
for the Year Ended 31st March 2019**

	31/3/19	31/3/18 as restated
	£	£
Charitable activities costs		
<i>Brought forward</i>	1,265,317	1,165,123
Repairs, maintenance and cleaning	52,689	30,608
Catering costs	2,353	3,419
Subscriptions and licences	1,344	1,361
Training	15,568	17,638
Healthcare premiums	1,074	688
Staff and volunteer travel	29,961	25,969
Activities costs	12,986	10,870
Bad debt	(42)	50
Bank charges	970	657
Miscellaneous costs	(1,438)	(522)
Consultancy and professional fees	-	39,293
Legal and professional fees	14,460	743
Depreciation - Plant and machinery	-	167
Depreciation - Fixtures and fittings	2,574	2,874
Depreciation - Computer equipment	669	101
	<u>1,398,485</u>	<u>1,299,039</u>
Support costs:		
Management		
Sundries	2,368	1,433
Governance costs		
Auditors' remuneration	5,464	5,455
Auditors' remuneration for non-audit work	2,493	2,284
Legal and professional fees	513	1,463
	<u>10,838</u>	<u>10,635</u>
Other trading activities		
Northorpe Hall Trading Limited	<u>142,612</u>	<u>130,436</u>
	<u>142,612</u>	<u>130,436</u>
Total resources expended	<u>1,551,935</u>	<u>1,440,110</u>
Net income/(expenditure)	<u><u>14,366</u></u>	<u><u>(28,414)</u></u>

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