

**CHILDREN FIRST DERBY  
FINANCIAL STATEMENTS  
31 MARCH 2022**

**Charity Number 111157  
Company Number 05379021**

**DKS Chartered Certified Accountants**

**2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX**

**CHILDREN FIRST DERBY**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2022**

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## **CHILDREN FIRST DERBY**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **The Board of Trustees / Directors**

A J Jacques	Chair
A Fatemah-Razak	Treasurer
D A K Ball	(resigned 15 March 2022)
J M Whitby	
L May	(resigned 21 March 2022)
R Brown	
E J Rogers	
R Luft	
A J Strong	(appointed 15 November 2021)

**Company Secretary**      A Fatemah – Razak

**Chief Executive**      I Baqui

**Charity Number**      1111157

**Company Number**      05379021

**Registered Office**      13 Leopold Street  
Derby  
Derbyshire  
DE1 2HE

**Independent Examiner**      David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

The trustees (who are also directors for the purpose of company law) present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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 2016)".

**Objectives and activities**

To relieve the distress and suffering experienced by families and children in particular who have suffered from, or are likely to suffer from, violence or maltreatment in their homes. In particular by:

- Responding to the needs of children where stress within the home may adversely affect their welfare or development
- Providing support for children who are regarded as vulnerable and who may be at risk of social exclusion
- Delivering community services designed to foster the general wellbeing of families with children
- Providing services for parents which will enable them to better respond to the personal needs and financial support of their children

**Charity aims**

The Charity aims to meet its objects through a mixture of contracts and service level agreements with the statutory authorities, grants and through its own fund raising.

Charitable income is used to add value to the above services both in terms of the quality of the rooms, playthings and equipment available at Leopold Street, and outings and other events held for the benefit of families and young people receiving support.

**Public Benefit**

Children First Derby is a highly respected local charity which concentrates on providing relevant, practical support for families in Derby with an emphasis on the fact that children must come first.

It is an accepted truism that by investing in children we invest in the future and that every child matters. It is our duty to ensure that children are protected from serious harm, that their intellectual and practical abilities are developed so they achieve emotional well-being. The goal is that children nurtured in a positive environment ultimately become adults that contribute positively to the community and to the society which they inherit.

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**ACHIEVEMENTS AND PERFORMANCE**

The year under review has been a year of recovery after a challenging period during which we had experienced lockdowns and restrictions on normal life. The operations of the charity have slowly gone back to their pre-pandemic levels and the staff have worked extremely hard to ensure that service users were provided the level of service they had been accustomed to. One of the areas that has benefited from the resumption of normal conditions is Fundraising, where the charity has managed to hold a number of events that have contributed to it being one of the most successful years in terms of funds raised in the charity's history.

At the same time, this year has seen a number of changes with the appointment of a new CEO and the addition of new members of staff to meet the increased demand for our services. We have also taken new initiatives, with new projects being implemented, the successful delivery of the 'Reach for Wellbeing' workshops this year is a good example of this.

However, 2022 brought with it some new challenges with the cost-of-living crisis and the start of war in Ukraine, which have pushed the economy towards double digit inflation. This has increased financial pressures on families, especially those who are on low and middle incomes, leading to an increased demand for our already stretched services. As a consequence, the charity faces higher costs in the future, with the projected increase in staff remuneration and other overheads in line with inflation.

The following covers the services we provide and also includes our fundraising activities.

**Supervised Contact Service (SCS)**

The service has operated efficiently and has been delivering more contacts each month during the year, with a gradual increase in capacity each month and return to or even surpass pre pandemic levels. All contact staff have worked hard to achieve this output, which is impressive and challenging at the same time. We have managed to recruit staff and build the team back and are now confident that we are in a better position to meet any future demands of the service. With an almost complete staff team, we were able to initiate the resumption of "At a Distance" contacts i.e., up to 50 miles away from base. The waiting list has been reduced and contact referrals are being processed within the agreed timescales and we are fulfilling all of our contractual obligations.

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

The team was restructured with the return of the Manager, initially on reduced hours and then later on her full contracted hours, the return of the Deputy Manager to her original role and the appointment of a Senior Contact Worker within the team. The charity also recruited a new front office member of staff who works closely with the service in providing the necessary Admin support for the team. All this helped in the better management and increase in efficiency.

The Local Authority undertook a consultation with the Children in Care Council and chose to change the name of the service from 'contact' to 'family time' with a view to reducing the stigma and create a more natural sounding description. It also seeks to minimise the difference between looked after children and those who live at home with their family.

The Contract with Derby City Council had ended in 2020 and it has continued to be rolled over till date. A number of discussions have taken place with Council officials throughout the year to get clarity and to address the uncertainty around the Contract. The most recent communication from Council officials have stated that the current contract will be rolled over to the end of March 2023 and a new contract will be put out to Tender for the service from 1st April 2023.

NACCC Reaccreditation: the visit by the NACCC inspector took place in March 2022 as part of the enhanced reaccreditation process. The visit was very successful, and we were provided positive feedback and they were particularly impressed by the quality of our files, reports and records. We were granted enhanced accreditation for the next three years.

**Family Support Service**

**Derby City Family Support Service**

In 2021/22 this service was funded primarily by a grant from the National Lottery. We provide targeted intervention and support to the vulnerable families which is delivered by a combination of trained volunteers and paid staff. Support during the year has included helping individuals overcoming mental health issues, social isolation, and signposting to local community support networks/services. Due to the rise in referrals for parents/carers with increased mental health issues we worked in collaboration with a local mental health charity 'Being Me' to develop and deliver a bespoke 8-week workshop which offered a well-structured holistic approach to addressing mental health needs. Throughout the two programmes delivered so far parents/carers have developed practical skills and understanding, enabling them to establish social support networks and build resilience.

Volunteer recruitment continued to be a challenge post pandemic.

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**Schools Family Support Service**

During this year we continued to provide an early intervention service to fourteen schools in South Derbyshire. This has continued to be financed by each school's delegated budget and was delivered by qualified family support workers. The support is tailored to the individual needs of the family and focuses on areas such as behaviour management, emotional wellbeing, and engagement in education. We have continued to see a rise in the number of referrals this year and we were successfully able to offer support to over 40 families during this period.

**Mentoring Service**

The year 2021 to 2022 The Mentoring Service successfully expanded the range of our service to support young people aged 10 to 18 years with 64 young people receiving support.

The impact of the pandemic continues to have a devastating effect on young people's mental health and wellbeing due to the long periods of isolation, lack of social interaction, disruption to their education, losing family members to the virus and the added financial pressures on their parents. The demand for our service continues to increase as young people go through ongoing and new challenges. The highest numbers of referrals received came from Derby Local Authority Children & Young People's Department. A few of these referrals were above the threshold of early intervention. In order to provide effective support, a combination of paid staff and volunteers were recruited and trained to ensure we continue to deliver a quality service.

- Regular Mentoring - The service is currently supporting 13 young people on a fortnightly basis.
- Intensive Mentoring – The service is currently supporting 12 young people
- Group Mentoring - The involvement of our youth forum has helped to gather the needs and wishes of our young people and contributed towards effectively planning as well as expanding the group activities in addition to the Drama club. To date the service has implemented a climbing club and a football club. This has reduced our waiting list and provides opportunity for young people to improve their communication, and social skills.

We have produced a detailed report that shows how we have monitored and tracked the impact of our service users, using an evaluation spreadsheet, recording 64 service users initial and final scores.

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**Funding and Fund Raising**

The year started on a sound footing with charity securing a five-year grant from The National Lottery Community Fund and we have continued to secure funding from new funding sources such as Police & Crime Commissioner grant and Postcode Lottery.

Gina Repton returned to take up the position of Fundraising Coordinator and with the easing of restrictions, the Fundraising team managed to hold a number of successful events and activities throughout the year. These include a Ladies Lunch in September 2021, the Fashion Show in November 2021 and the Charity Ball in March 2022 which were all held for the first time after over two years. These events and many other fundraising initiatives by the team ensured that the charity was able to raise one of the highest amounts in its history.

**Organisational**

The charity was managed by the Chair since November 2021 until the appointment of Irshad Baqui as CEO in June 2021. This was a challenging period as we were going through the second lockdown and there were restrictions in place. But the staff, with the support of Trustees, managed to overcome the difficulties and continued to work hard to ensure they were able to support the most vulnerable children, young people and families when they needed most. The start of the new financial year saw the resumption of face-to-face delivery and services returning to pre-pandemic levels.

Irshad Baqui, an experienced CEO, has worked with the teams to not only improve existing services but build on them by embarking on new initiatives, which will grow the range of services as well as adding new income streams in the future. A number of new staff have been recruited and a clear structure has been put in place to ensure effective and efficient delivery of services.

During the year Amanda Strong joined us as a trustee and the Board was able to meet regularly and constituted two specialist committees, a Finance Committee and a Marketing Committee which met regularly to focus their areas and provide guidance and advice to the Board.

The Board this year also initiated a review of the Strategic Development Plan that was put in place in 2019 and has started the process to develop a new Strategic Development Plan for the next 3 years. It is hoped that a new Plan will be in place before the end of the current financial year.



**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**Looking Forward – The year ahead**

This year has seen the charity grow and develop its services to meet the increasing needs of our service users. The Family Support Service has expanded and has offered parental support programmes to complement its existing services, and the Schools Family Support Service has been renewed for another year. The Mentoring Service has been able to restructure its services to meet the increased demand, with the development of two new diversionary activities as part of its Group Mentoring activities. Unfortunately, the uncertainty with the contract for the Supervised Contact service continues, but we have consistently delivered a high of number of contacts per month to exceed the contracted numbers, which we hope will ensure the continuity of the contract.

The cost-of-living crisis that we are facing is likely to have a major impact on our operations as well as the future demand for our services due to the increased pressures on families. These pressures will mean that the charity will face an increase in its expenditure because of the projected increase in staff salaries and other overheads. The charity will be required to adopt strict financial discipline as well as seeking additional funding to meet the increased costs. Retention of staff is key to delivering a consistent and high level of services.

**Financial review and reserves policy**

The year under review has been a year of recovery and resumption of normal services and activities. Staff have continued to work hard to ensure that we deliver services at pre-pandemic levels. The positive outcomes have been crucially supported financially by the following key factors:

Derby City Council were able to maintain their annual contract price of £135,000 for provision of the supervised contact service.

Our Family Support services were able to operate and expanded their services due to grants received from National Lottery, South Derbyshire District Council and Postcode Lottery amongst others. Our Mentoring Service also continued to operate with grants from BBC Children in Need, the National Lottery and Derby Youth Alliance.

Successful completion during the year of certain contracts and grant programmes has enabled the release of £16,873 from Restricted Funds to Unrestricted Funds.

A major achievement this year has been the resumption of the fundraising activities and events this year. The Fundraising team raised an amount well in excess of £50,000 which contributed substantially towards meeting our Core costs. This meant that we were able to maintain a satisfactory level of unrestricted funds at 31 March 2022 of £44,299.

We also undertook a major capital expenditure project for improving our IT infrastructure, which was partly funded by grants from National lottery and Foundation Derbyshire.

**CHILDREN FIRST DERBY  
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)  
YEAR ENDED 31 MARCH 2022**

**Financial review and reserves policy (continued)**

Maintaining liquidity continues to be essential as we face future challenges, e.g.

The Derby City Council tender process for the Supervised Contacts Service,

Funding to maintain our Derby City Family Support Service

The cost-of-living crisis which will significantly impact on salaries and overheads.

We have cause for optimism about our ability to meet future challenges, as we have a further 4 years of funding from the National Lottery in place to support the Mentoring Service. We have also been successful in identifying new funding streams with the development of new programmes within the Family Support and Mentoring Services such as grants from the Derbyshire Police & Crime Commissioner, NHS Mental Health & Wellbeing and Postcode Lottery. We are hopeful of the success of future funding applications that we continue to make to support the increasing demand for our services.

**CHILDREN FIRST DERBY**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**Structure, governance and management**

**Governing document**

Children First Derby is based at 13 Leopold Street, Derby, Derbyshire which is the company's registered office and the principal address of the charity. Children First Derby is a company limited by guarantee and not having a share capital (company registration No. 5379021) and Registered Charity (No. 1111157). The charity was incorporated on 1 March 2005 and the governing document is the Memorandum and Articles of Association dated 1 March 2005. The charitable company acquired all the assets and undertakings of the unincorporated Children First Derby on 1 April 2005.

The directors who served during the year were:

A J Jacques - Chair

D A K Ball (resigned 15 March 2022)

A Fatemah-Razak - Treasurer

L May (resigned 21 March 2022)

R Brown

J M Whitby

E J Rogers

R Luft

A J Strong (appointed 15 November 2021)

**CHILDREN FIRST DERBY  
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)  
YEAR ENDED 31 MARCH 2022**

**Induction and training of trustees**

Trustees may be recommended by other Trustees, or may be recruited through the local Volunteer Bureau or through the national charity REACH. Volunteers are also encouraged to consider board membership. The aim is to have a cross-section of experience of relevance to the work of the Charity e.g. social work, childcare, finance, fundraising, legal and general management. Applicants are invited to visit Leopold Street to learn about the work of the Charity and attend one or more of the Committee meetings as observers. Discussion then takes place between the applicant and the Chair of the Trustees to finalise their suitability and willingness to stand for election.

**Risk management**

As a Charity involved with vulnerable children and their families the highest priority is given to ensuring the suitability of staff members and volunteers undertaking mentoring and family support tasks. All staff and volunteers are subject to enhanced criminal records checks and two character references prior to contact with service users and are trained in the Charity's child protection policies.

The Charity has in place policies to ensure compliance with health and safety legislation, employment law, data protection and the signposting of clients requiring legal advice.

A comprehensive risk assessment of the Leopold Street premises was undertaken in October 2004 and is kept under regular review.

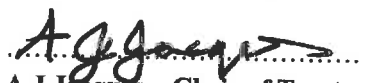
All staff receive training in the above policies and are positively encouraged to bring matters which need addressing to the Charity's Chief Executive. Matters which can't be dealt with immediately are referred to the Board of Trustees/Directors for appropriate action.

**Independent examiner**

Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors.

  
A J Jacques – Chair of Trustees  
13 Leopold Street  
DERBY  
DE1 2HE

Dated 24/11/22

**CHILDREN FIRST DERBY**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF CHILDREN FIRST DERBY**  
**YEAR ENDED 31 MARCH 2022**

**Independent examiner's report to the Trustees of Children First Derby**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022, which are set out on pages 12 to 24.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 2011 ('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.

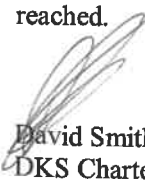
**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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.

  
David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby DE73 5NX

24/11/2022

**CHILDREN FIRST DERBY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations	3	63,524	-	63,524	10,583
Charitable activities	4	137,000	188,350	325,350	261,776
Other income	5	5,114	-	5,114	22,635
Investment income	6	15	-	15	28
<b>TOTAL INCOME</b>		<b>205,653</b>	<b>188,350</b>	<b>394,003</b>	<b>295,022</b>
<b>Expenditure on:</b>					
Raising funds		11,018	-	11,018	(24)
Charitable activities	7	211,264	155,436	366,700	274,379
<b>TOTAL EXPENDITURE</b>		<b>222,282</b>	<b>155,436</b>	<b>377,718</b>	<b>274,355</b>
<b>NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS</b>	9	(16,629)	32,914	16,285	20,667
Transfers between funds		16,873	(16,873)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>244</b>	<b>16,041</b>	<b>16,285</b>	<b>20,667</b>
Total fund balances at 1 April 2021		224,055	60,904	284,959	264,292
<b>TOTAL FUND BALANCES AT 31 MARCH 2022</b>		<b>224,299</b>	<b>76,945</b>	<b>301,244</b>	<b>284,959</b>

The company had no new or discontinued activities during the year.

The notes on pages 14 to 24 form part of the financial statements

**CHILDREN FIRST DERBY  
BALANCE SHEET  
AT 31 MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		180,000		180,000
<b>Current assets</b>					
Debtors	11	17,321		33,701	
Cash at bank and in hand		<u>115,278</u>		<u>75,076</u>	
		132,599		108,777	
<b>Creditors: amounts falling due within one year</b>	12	<u>11,355</u>		<u>3,818</u>	
<b>Net current assets</b>					104,959
			<u>121,244</u>		
<b>Total assets less current liabilities</b>			301,244		284,959
<b>Net assets</b>			<u>301,244</u>		<u>284,959</u>
<b>Funds</b>					
Unrestricted					
Revaluation reserve	13	145,000		145,000	
General reserves	13	<u>79,299</u>	224,299	<u>79,055</u>	224,055
Restricted	13		76,945		60,904
<b>Total charity funds</b>	14		<u>301,244</u>		<u>284,959</u>

**The notes on pages 14 to 24 form part of the financial statements**

**CHILDREN FIRST DERBY  
BALANCE SHEET  
AT 31 MARCH 2022**

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 24/11/2022 and are signed on their behalf by:

  
A J Jacques

Chair of Trustees

Registered Number 05379021

**The notes on pages 14 to 24 form part of the financial statements**



**CHILDREN FIRST DERBY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1. Accounting policies**

**Company information**

Children First Derby is a company limited by guarantee not having a share capital. The company's registered office is 13 Leopold Street, Derby, Derbyshire, DE1 2HE. At the end of the year there were 8 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention apart from freehold property that is carried at deemed cost following transition to FRS 102. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

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.

The revaluation reserve relates to the revaluation surplus on freehold properties as at the date of transition to FRS 102.

**1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

**CHILDREN FIRST DERBY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**1.9 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.11 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

**1.12 Depreciation**

Freehold property is not depreciated as the trustees consider that the depreciation charge is not material. An impairment review is undertaken and the trustees do not consider that the deemed cost has been impaired.

**CHILDREN FIRST DERBY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1.13 Pensions**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**CHILDREN FIRST DERBY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>3. Donations</b>				
Donations and fundraising	63,524	-	63,524	10,583
<b>Year ended 31 March 2021</b>	<b>10,583</b>	<b>-</b>		<b>10,583</b>
<b>4. Charitable activities</b>				
Grants/ Income Receivable from Derby City Council – supervised contacts service	135,000	-	135,000	135,000
National Lottery – R C Midlands Region	-	65,315	65,315	-
BBC Children in Need	-	10,000	10,000	10,000
National Lottery – Family Support Programme	-	43,318	43,318	52,468
NHS Wellbeing grant	-	2,890	2,890	-
South Derbyshire District Council (Schools’ Family Support Service)	-	40,366	40,366	41,719
Foundation Derbyshire	2,000	-	2,000	9,050
Warburtons	-	-	-	10,000
Derby Community Action – Recovery Grant	-	4,500	4,500	-
Youth Alliance	-	19,461	19,461	3,539
Derbyshire Police & Crime Commissioner	-	2,500	2,500	-
	<u>137,000</u>	<u>188,350</u>	<u>325,350</u>	<u>261,776</u>
<b>Year ended 31 March 2021</b>	<b>145,000</b>	<b>116,776</b>		<b>261,776</b>
<b>5. Other income</b>				
Room hire	240	-	240	-
Apprenticeship grant	1,500	-	1,500	-
HMRC – Job Retention Scheme Grants	3,374	-	3,374	22,635
	<u>5,114</u>	<u>-</u>	<u>5,114</u>	<u>22,635</u>
<b>Year ended 31 March 2021</b>	<b>22,635</b>	<b>-</b>		<b>22,635</b>
<b>6. Investment income</b>				
Bank interest receivable	15	-	15	28
<b>Year ended 31 March 2021</b>	<b>28</b>	<b>-</b>		<b>28</b>

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**7. Analysis of expenditure on charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	275,097	223,621
Recruitment costs	1,012	955
Insurances and utility costs	7,009	5,550
Repairs and maintenance	12,614	9,466
Telephone	6,012	3,469
Office and other costs	9,943	7,959
Staff training and expenses	15,230	3,814
Professional fees	7,689	9,800
Computer equipment and software	19,291	5,167
Outings, parties, toys and equipment	9,419	491
Miscellaneous expenses	3,384	4,087
<b>Total</b>	<u><u>366,700</u></u>	<u><u>274,379</u></u>

Expenditure on charitable activities was £366,700 (2021: £274,379) of which £211,264 was unrestricted (2021: £161,391) and £155,436 was restricted (2021: £112,988).

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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>8. Employment costs were:-</b>		
Wages & Salaries	260,012	210,956
Social security costs	11,908	9,485
Pension costs	3,177	3,180
	<u>275,097</u>	<u>223,621</u>
	<u>275,097</u>	<u>223,621</u>

No employees earned more than £60,000 in the year.

None of the trustees received remuneration during the year.

During the year no trustee (2021: 1 trustees) were reimbursed for out of pocket expenses totalling £nil (2021: £30).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and the other members of the senior management team.

The total employee benefits of the key management personnel of the charity was £127,771 (2021: £113,239).

**Particulars of employees**

The average full time equivalent staff employed by the charity during the financial year amounted to

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	13	10
	<u>13</u>	<u>10</u>
	<u>13</u>	<u>10</u>

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**9. Net income**

The net income is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examiner's remuneration	900	900
<b>10. Tangible fixed assets</b>		
	<b>Freehold</b>	<b>Total</b>
	<b>Property</b>	<b>£</b>
	<b>£</b>	<b>£</b>
Deemed cost		
At 1 April 2021 and at 31 March 2022	180,000	180,000
<b>Depreciation</b>		
At 1 April 2021 and at 31 March 2022	-	-
<b>Carrying amount</b>		
At 31 March 2022	180,000	180,000
At 31 March 2021	180,000	180,000

The freehold property at 13 Leopold Street, Derby has been included at deemed cost based on a previous valuation on 4 April 2014 by Innes England, Chartered Surveyors, at an open market value of £180,000 using the RICS Valuation Standards.

In respect of the freehold property stated at deemed cost, the comparable historical cost and depreciation values are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount at end of year</b>	180,000	180,000
<b>Historical cost</b>		
At 31 March 2022	35,000	35,000
<b>Depreciation</b>		
At 31 March 2022	-	-
<b>Net historical cost</b>		
At 31 March 2022	35,000	35,000

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**11. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	16,486	27,553
Prepayments and accrued income	835	6,148
	<u>17,321</u>	<u>33,701</u>

**12. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	6,197	-
Other taxes and social security	3,990	2,749
Accruals and deferred income	1,168	1,069
	<u>11,355</u>	<u>3,818</u>



**CHILDREN FIRST DERBY**  
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**13. Unrestricted funds**

	Balance 1 April 2021 £	Movements Incoming Resources £	In funds Resources expended £	Transfers £	Balance 31 March 2022 £
<b>Revaluation Reserve</b>	145,000	-	-	-	145,000
<b>General reserve</b>	79,055	205,653	(222,282)	16,873	79,299
<b>Unrestricted funds</b>	<b>224,055</b>	<b>205,653</b>	<b>(222,282)</b>	<b>16,873</b>	<b>224,299</b>

**Revaluation reserve:** The revaluation reserve relates to the revaluation surplus on freehold properties as at date of transition to FRS 102.

**General reserve:** General reserves represent the funds of the Charity which are not designated for a particular purpose.

**Restricted funds**

	Balance 1 April 2021 £	Movements Incoming Resources £	In funds Resources expended £	Transfers £	Balance 31 March 2022 £
Mentoring	32,221	97,276	(75,050)	(8,484)	45,963
Family Support Service	28,683	91,074	(80,386)	(8,389)	30,982
<b>Restricted funds</b>	<b>60,904</b>	<b>188,350</b>	<b>(155,436)</b>	<b>(16,873)</b>	<b>76,945</b>

**CHILDREN FIRST DERBY**  
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**14. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31 March 2022 are represented by:</b>			
Net current assets	44,299	76,945	121,244
Tangible fixed assets	180,000	-	180,000
	<u>224,299</u>	<u>76,945</u>	<u>301,244</u>

**15. Related party transactions**

The charity has no related party transactions that required disclosure.

**16. Corporation taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**17. Operating leases**

At 31 March 2022 the company was committed to making payments under non-cancellable operating leases in future years totalling £15,129 (2021: £15,902).