

CHILDREN FIRST DERBY
FINANCIAL STATEMENTS
31 MARCH 2018

Charity Number 111157
Company Number 05379021

DKS Chartered Certified Accountants

2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

CHILDREN FIRST DERBY
FINANCIAL STATEMENTS
31 MARCH 2018

Contents	Pages
Reference and Administrative Details	1
Trustees' Annual Report (including Directors' Report)	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Notes to Financial Statements	15 to 24

CHILDREN FIRST DERBY

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

W Hall	Chair
DAK Ball	Treasurer
P Dixon	
L C Sanders	(resigned 7 March 2018)
A T Bruch	
A J Jacques	
A Fatemah – Razak	
D J Royston – Webb	
B L Osborne	

Company Secretary A Fatemah – Razak

Chief Executive D Smith

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 2018

The trustees (who are also directors for the purpose of company law) present their report and accounts for the year ended 31 March 2018.

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 receiving befriending 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 2018

ACHIEVEMENTS AND PERFORMANCE

This section is a digest taken from the minutes of our monthly Board meetings and the Chief Executive's reports presented to those meetings from April 2017 to March 2018.

Supervised Contract Service (SCS)

- This service began in 2003 and continued to be managed by Anne Marie Macken throughout 2017/18.
- The service recorded 762 Local Authority contact sessions in the year, an increase of 55 on 2016/17
- Regular review meetings with Local Authority staff continued to be very constructive and led to further improvements to the service for the families that we support
- Our contract (for 3 years from April 2017) requires us to accept some pre-court contacts as well as all the authority's post-court contacts. There is no additional funding for doing this, the maximum amount we can earn from this contract remains at £135000 per annum.
- Feedback from service users for the year was, once again, overwhelmingly positive
- During this year one of our SCS Workers, Emily Smith, left for a promotion and was replaced by Jackie Rowbottom. We also recruited Jade Marshall as an SCS Worker following re-structuring in January 2018.

Family Support Service

- Our Family Support Service opened at the start of 2014/15 and continued to be coordinated by Fiona Rogers throughout 2017/18
- This was the second year of our 3-year funding (of around £25000 per annum) from The Henry Smith charity. This covers the salary costs and part of the operational costs of the service.
- During the year, 25 volunteers were matched and then supervised to support 35 families with over 77 children between them. Of these volunteers, 12 were newly recruited and trained during 2017/18
- Demand for this service greatly outstrips what we can supply and Fiona has had to maintain a waiting list
- Feedback from service users continued to be very positive with over 90% reporting improvement against their agreed targets for support
- A successful second year report to The Henry Smith Charity in Nov 2017 ensured our third year of funding
- A number of successful social events and free training workshops for volunteers were arranged jointly with the Mentoring Service. These included sessions on autism, mental health and Child Sexual Exploitation. The two services also provided their volunteers with the opportunity to sign up for accredited distance learning.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

Mentoring Service

- This service commenced in June 2013. Kerreene Davidson took over as coordinator in November 2016 and continued in that role throughout 2017/18.
- This was the second year of our second tranche of 3 year funding from BBC Children in Need of around £39000 per annum. This covers the salary costs and most of the operational costs of the service.
- During the year, 29 volunteers were matched and then supervised to support 41 young people. Of these volunteers, 16 were newly recruited and trained during 2017/18
- Demand for this service continued to greatly outstrip what we can supply and Kerreene had to maintain a waiting list of up to 15 young people
- Feedback from service users continued to be very positive with over 90% reporting improvement against their agreed targets for support and a successful first year report to Children in Need in Oct 2017 ensured our second year of funding
- Kerreene led a Drama group for young people from May to November 2017 which culminated in a very well received public performance

Funding and Fundraising

- We implemented our Funding and Fundraising Plan for 2017/18 which clearly identified strategies, targets and activities for the year. This was regularly updated and shared with Trustees, staff and our Fundraising Team
- Our Fundraising Team, led by Gina Repton, organised a wide variety of successful events including a Fashion Show, a Garden Party, Ladies Lunches a Poker Tournament and Quiz Nights
- The net total of £28,072 raised through fundraising activities and donations in 2017/18 comfortably exceeded our target of £25000
- During 2017/18 we continued to develop productive 'nominated charity' relationships with a number of businesses including Allenton Co-op, Sainsbury's Kingsway, Sainsbury's Farm Street, Derby University's Sport Management Degree course and the Purchasing Team at Rolls Royce. We also become, for the second year running, one of the Mayor of Derby's nominated charities
- In addition to our main funding from our Derby Council contract, BBC Children in Need and The Henry Smith Charity we were successful in additional bids to United Way, Foundation Derbyshire, The Masonic Charitable Fund, the Co-op Community Fund and the Woodroffe Benton Trust

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

Achievements and performance (continued)

Organisational

- Our 2016/17 Development Plan was reviewed and updated for 2017/18. This was pending wider consultation and the production of a 3 year strategic plan for the charity with support from Rolls Royce staff.
- The 2017/18 plan identified our priorities for the year, the planned actions and the criteria for success. The Chief Executive reported on the plan's progress regularly to our Trustees and staff and produced a quarterly update throughout the year.
- In January Gina Repton (our Fundraising and Administration Coordinator) reduced her hours to focus solely on Fundraising and PR. This provided the opportunity to re-structure our staffing internally and we also appointed Myra Kinalwa as an Admin Assistant/Receptionist
- Regular supervision meetings for all staff and bi-monthly staff meetings continued throughout the year
- We recruited a new patron, Pollyanna Pickering, the Derbyshire wildlife artist, during the year
- A Staff Appraisal system was introduced in Feb 2017 and a complete one year cycle was implemented for all staff during the year
- We continued to implement a rolling programme of policy review, updating and circulating information to all staff and Trustees during the year
- Volunteers from Rolls Royce completed work on our car park, we had our garden trees pollarded and a National Citizenship Service group carried out further painting and maintenance work in our garden
- Our Board reviewed its performance using a Charity Commission questionnaire designed to assess governance, finance and resilience
- We improved the security of our premises by installing CCTV, a front door spy hole, security comb on our rear wall and by upgrading our Reception sliding window to security glass standard
- A working group of staff and trustees produced recommendations on improving Trustee/Staff relationships. Their recommendations were implemented and included a staff attitudinal survey which will be repeated annually
- Our founder, Milly Wigley, received an MBE for her services to charity and The Mayor of Derby, Councillor John Whitby, hosted a celebration event at the Council House
- Comparing our staffing in 2014 with our position in 2018, our number of employees is up from 9 to 12 and the total hours worked by those employees is up from 252 to 298 per week. This is directly linked to the growth of all 3 of our services so that we are now providing much needed support to even more disadvantaged children, young people and families in Derby.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

Achievements and performance (continued)

Looking forward – the Year Ahead

Our wonderful volunteers enable us to provide our charitable services. We need to continue to promote our charity and volunteering with us as widely as possible. We are now on Twitter as well as Facebook and in receipt of a Transform Foundation grant to implement a new, state of the art website. We need to maximise our use of these to develop our social media presence and further raise our public profile in order to attract even more volunteers, funders and supporters.

As reported last year, all Third Sector organisations continue to face significant challenges brought about by the ongoing reduction in public service budgets and the competition for a finite amount of grant funding from charitable Trusts and Foundations.

Within this context, our current tranches of 3-year funding for our Family Support and Mentoring services both finish in 2019. Securing further 3-year funding for these services (and at a higher level so that we can expand them to move closer to meeting the demand for them) is a priority for 2018/19. Having achieved Approved Provider Standard from the National Council for Voluntary Organisations for our Mentoring Service in September 2018 will be very helpful in this and we aim to get the same for our Family Support Service later this year.

Whilst our contract with Derby City Council to run their Supervised Contact Service is secure till March 2020, its value has not been increased for 5 years. This is despite increased demands on the service in terms of 'at a distance' work, an increasing need for translators and providing some pre-court contacts. Continuing to work constructively with Derby City Council to ensure that an effective service can be maintained remains a significant focus. Because of the increased demands referred to above we have been unable to maintain the private contact service we introduced in 2017/18. There is a significant local demand for such a service and we want to find a way to re-establish it.

Effective fundraising will continue to be essential in closing the gap between our contract/grant funding and the full costs of running Children First Derby. With the impending retirement of Gina Repton, our very successful Fundraising and PR Coordinator, at the end of this year we need to ensure continuity and further development in this vital area.

Sadly, Pollyanna Pickering, one of our patrons, died earlier this year and she is greatly missed. We have welcomed a new patron, Sir Stephen Moss, to our charity and he is already having a very positive impact on our profile in Derby.

A big change will be replacing our hard-working Chair, Wendy Hall, who steps down at our AGM after over 6 years in that post. Wendy will leave a big gap but intends to continue as a fundraiser and family support volunteer for the charity.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

Achievements and performance (continued)

Looking forward – the Year Ahead

With great support from Rolls Royce staff we know have a very professional 3 –year Strategic Development Plan which will be introduced at our Annual Open Meeting.

So, plenty of challenges for 2018/19 but we have excellent staff, an effective Board of Trustees and a large group of committed and generous volunteers and supporters working to support our charitable aims. Knowing this we are sure that we can look forward with great confidence to 2018/19.

Financial review and reserves policy

I am pleased to report that for the first time in several years our unrestricted funds recorded, at £1,367, a small increase. The main factors behind this outcome were:

£28,072 net income from fundraising activities.

£4,026 arising from the release by the Vinci Foundation of grant we no longer were required to carry forward as Restricted Funds.

Each year I record the magnificent work of our fundraising committee and the many volunteers who energetically support the many events. Over the past five years the total raised has reached an incredible sum of almost £100,000. I need hardly say how critical this money has been to the survival of the charity and sincere congratulations are due to everyone involved.

Fundraising events during the year were many, varied and too numerous to list individually, but included a fashion show hosted by the actor Gwen Taylor (one of our patrons), a ladies' lunch, a poker evening, and a concert at Derby Cathedral organised by the Rotary Club of Derby Mercia. Everyone involved in fundraising is to be heartily congratulated and thanked for their time, initiative and commitment.

Donations received during the year were also too many to list in detail, but mention should be made of the customers of Sainsbury's who have continued to nominate us as their "charity of the year" and whose support generated over £5,100. Other donations, amongst many, came from the Derby Mayor's Charity Fund, the Scouts' Stamp & Deliver service, Portway Junior School, Waitrose, the Co-op., St. Nicholas Players, participants in the Derby Ramathon, and many, many more. Sincere and grateful thanks to each and every contributor.

Our 2018/19 target for fundraising and donations is £32,000.

The net unrestricted funds expenditure of £(2,659) was lower than the previous year's £(7,311) thanks to higher income from the provision of contact sessions for Derby City Council (following a change to the pricing structure of the contract) and a grant from the Masonic Charitable Foundation.

The transfer of £4,026 between restricted and unrestricted is the release of the Vinci Foundation grant referred to above.

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

Financial review and reserves policy (continued)

The Restricted Funds net movement of £1,926 represents the difference between the balance of grants at 31 March 2017 plus grants received in 2017/18, less the utilisation of those grants in 2017/18. At 31 March 2018 the cumulative restricted funds balance of £44,127 comprised £7,118 for the Mentoring Service (Children In Need) and £37,009 for the Family Support Service (Henry Smith Foundation, the Walbrook Fund and the Woodroffe Benton Foundation).

Note 7 of the accounts analyses expenditure for the year and the following points should be noted:

1. The increase in staff costs comprises a mix of:

More contact sessions for service users other than to Derby City Council.

Changes to personnel and terms of employment.

The annual salaries review.

Part of the increase is met by the Henry Smith Foundation and Children In Need grants.

2. Over £1,400 was spent on various security measures, including CCTV, installation of a security comb on the garden wall and reducing the height of the trees in the car park.

The year-end net assets totalled £257,197, comprising the Leopold Street property at £180,000 and net current assets of £77,197. Of the latter figure, £44,127 comprised the Restricted Funds referred to above and £33,070 comprised Unrestricted Assets.

For the year to 31 March 2019 we have income from Derby City Council, from Children In Need for the Mentoring Service, and, for the Family Support Service, from the Henry Smith Foundation, the Walbrook Fund and the Woodroffe Benton Foundation. These income streams provide a sound basis for the continued provision of our services, but provide very limited opportunity for increasing our unrestricted liquid reserves to the desired level of £50,000. Accordingly, we continue to actively pursue grant opportunities that, if successful, will enable us to make progress towards that objective.

David Ball

Treasurer

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

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:

W Hall – Chair

D A K Ball – Treasurer

P Dixon

L C Sanders (resigned 7 March 2018)

A T Bruch

A J Jacques

A Fatemah-Razak

D J Royston-Webb

B L Osborne

CHILDREN FIRST DERBY
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2018

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 Management Committee for appropriate action.

Independent examiner

Mr R J Matthews FCA of Baldwins (Derby) Limited resigned as independent examiner to the charity. Mr D J Smith FCCA of DKS Chartered Certified Accountants was appointed as independent examiner in the year and 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.

.....
W Hall – Chair of Trustees

13 Leopold Street
DERBY
DE1 2HE

Dated 26 November 2018

CHILDREN FIRST DERBY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CHILDREN FIRST DERBY
YEAR ENDED 31 MARCH 2018

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 2018, 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

26 November 2018

CHILDREN FIRST DERBY
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income from:					
Donations	3	30,733	-	30,733	40,195
Charitable activities	4	145,695	78,241	223,936	223,484
Other income	5	327	-	327	394
Investment income	6	32	-	32	78
TOTAL INCOME		176,787	78,241	255,028	264,151
Expenditure on:					
Raising funds		2,661	-	2,661	8,354
Charitable activities	7	176,785	72,289	249,074	237,134
TOTAL EXPENDITURE		179,446	72,289	251,735	245,488
NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS	9	(2,659)	5,952	3,293	18,663
Transfers between funds		4,026	(4,026)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		1,367	1,926	3,293	18,663
Total fund balances at 1 April 2017		211,703	42,201	253,904	235,241
TOTAL FUND BALANCES AT 31 MARCH 2018		213,070	44,127	257,197	253,904

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

The notes on pages 15 to 24 form part of the financial statements

CHILDREN FIRST DERBY
BALANCE SHEET
AT 31 MARCH 2018

		2018		2017	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		180,000		180,000
Current assets					
Debtors	11	4,029		6,492	
Cash at bank and in hand		78,666		72,148	
		82,695		78,640	
Creditors: amounts falling due within one year					
	12	(5,498)		(4,736)	
Net current assets			77,197		73,904
Total assets less current liabilities			257,197		253,904
Net assets			257,197		253,904
Funds					
Unrestricted					
Revaluation reserve	13	145,000		145,000	
General reserves	13	68,070	213,070	66,703	211,703
Restricted	13		44,127		42,201
Total charity funds	14		257,197		253,904

The notes on pages 15 to 24 form part of the financial statements

CHILDREN FIRST DERBY
BALANCE SHEET
AT 31 MARCH 2018

For the year ended 31 March 2018 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 26 November 2018 and are signed on their behalf by:

W Hall

Chair of Trustees

Registered Number 05379021

The notes on pages 15 to 24 form part of the financial statements

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

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 2018

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.

1.13 Pensions

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

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

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 2018

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
3. Donations				
Donations and fundraising	30,733	-	30,733	40,195
Year ended 31 March 2017	<u>40,195</u>	<u>-</u>		<u>40,195</u>
4. Charitable activities				
Grants/ Income Receivable from				
Derby City Council	135,020	-	135,020	129,080
Other Service Users	5,675	-	5,675	6,400
BBC Children in Need	-	47,290	47,290	21,404
Henry Smith Foundation	-	25,800	25,800	50,500
Kelly Trust	-	-	-	5,000
Masonic Charitable Foundation	5,000	-	5,000	-
United Way UK	-	2,151	2,151	1,000
Vinci UK Foundation	-	-	-	8,100
The Walbrook Fund	-	2,000	2,000	2,000
Woodroffe Benton Foundation	-	1,000	1,000	-
	<u>145,695</u>	<u>78,241</u>	<u>223,936</u>	<u>223,484</u>
Year ended 31 March 2017	<u>136,480</u>	<u>87,004</u>		<u>223,484</u>
5. Other income				
Room hire	132	-	132	277
Private contact sessions	195	-	195	117
	<u>327</u>	<u>-</u>	<u>327</u>	<u>394</u>
Year ended 31 March 2017	<u>394</u>	<u>-</u>		<u>394</u>
6. Investment income				
Bank interest receivable	32	-	32	78
Year ended 31 March 2017	<u>78</u>	<u>-</u>		<u>78</u>

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

7. Analysis of expenditure on charitable activities

	2018	2017
	£	£
Staff costs	187,140	176,538
Recruitment costs	1,294	1,076
Insurances and utility costs	6,695	6,641
Repairs and maintenance	9,574	7,949
Telephone	2,666	6,725
Office and other costs	10,295	10,985
Staff training and expenses	16,005	14,042
Professional fees	4,117	4,645
Computer equipment and software	1,154	3,696
Outings, parties, toys and equipment	8,133	2,144
Miscellaneous expenses	2,001	2,693
	<hr/>	<hr/>
Total	249,074	237,134
	<hr/> <hr/>	<hr/> <hr/>

Expenditure on charitable activities was £249,074 (2017: £237,134) of which £176,785 was unrestricted (2017: £176,104) and £72,289 was restricted (2017: £61,030).

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

	2018	2017
	£	£
8. Employment costs were:-		
Wages & Salaries	176,407	167,106
Social security costs	9,940	9,032
Pension costs	793	400
	187,140	176,538
	187,140	176,538

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

None of the trustees received remuneration during the year.

During the year 0 trustees (2017: 3 trustees) were reimbursed for out of pocket expenses totalling £nil (2017: £30). The trustees gifted their expenses to the charity in 2018 (2017: £nil).

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 £91,571 (2017: £86,562).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2018	2017
	Number	Number
Charitable activities	10	10
	10	10
	10	10

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

9. Net income

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

	2018	2017
	£	£
Independent examiner's remuneration	750	1,700
	<u> </u>	<u> </u>

10. Tangible fixed assets

	Freehold Property	Total
	£	£
Deemed cost		
At 1 April 2017 and at 31 March 2018	180,000	180,000
	<u> </u>	<u> </u>
Depreciation		
At 1 April 2017 and at 31 March 2018	-	-
	<u> </u>	<u> </u>
Carrying amount		
At 31 March 2018	180,000	180,000
	<u> </u>	<u> </u>
At 31 March 2017	180,000	180,000
	<u> </u>	<u> </u>

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:

	2018	2017
	£	£
Carrying amount at end of year	180,000	180,000
	<u> </u>	<u> </u>
Historical cost		
At 31 March 2018	35,000	35,000
	<u> </u>	<u> </u>
Depreciation		
At 31 March 2018	-	-
	<u> </u>	<u> </u>
Net historical cost		
At 31 March 2018	35,000	35,000
	<u> </u>	<u> </u>

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

11. Debtors

	2018	2017
	£	£
Prepayments and accrued income	4,029	6,492

12. Creditors: amounts falling due within one year

	2018	2017
	£	£
Other taxes and social security	3,151	3,036
Accruals and deferred income	2,347	1,700
	<u>5,498</u>	<u>4,736</u>

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

13. Unrestricted funds

	Balance 1 April 2017	Movements Incoming Resources	In funds Resources expended	Transfers	Balance 31 March 2018
	£	£	£	£	£
Revaluation Reserve	145,000	-	-	-	145,000
General reserve	66,703	176,787	(179,446)	4,026	68,070
Unrestricted funds	211,703	176,787	(179,446)	4,026	213,070

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 2017	Movements Incoming Resources	In funds Resources expended	Transfers	Balance 31 March 2018
	£	£	£	£	£
Mentoring	2,692	47,290	(42,864)	-	7,118
Family Support Service	33,957	30,951	(27,899)	-	37,009
Other	5,552	-	(1,526)	(4,026)	-
Restricted funds	42,201	78,241	(72,289)	(4,026)	44,127

CHILDREN FIRST DERBY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2018 are represented by:			
Net current assets	33,070	44,127	77,197
Tangible fixed assets	180,000	-	180,000
	213,070	44,127	257,197
	213,070	44,127	257,197

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 2018 the company was committed to making payments under non-cancellable operating leases in future years totalling £11,457 (2017: £11,764).