Charity registration number 1196738 (England and Wales)

# YORKSHIRE CHILDREN'S CHARITY

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2025

# YORKSHIRE CHILDREN'S CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mr P P Rose | |
| | Mr T Hurley | |
| | Mr L Powell | (Appointed 4 December 2025) |
| | Mrs R Horsfall | (Appointed 21 May 2026) |
| **Charity registration** | England and Wales | 1196738 |
| **Principal address** | First Floor<br>116-118 Harrogate Road<br>Chapel Allerton<br>Leeds<br>LS7 4NY | |
| **Auditor** | Haigh Accountants Limited<br>Grange Cottage<br>Womersley<br>Doncaster<br>South Yorkshire<br>DN6 9BW | |
| **Bankers** | Lloyds Bank<br>9 Wellgate<br>Rotherham<br>S60 2LU | |
| **Solicitors** | Addleshaw Goddard LLP<br>3 Sovereign Square<br>Sovereign Street<br>Leeds<br>LS1 4ER | |

# YORKSHIRE CHILDREN'S CHARITY

## CONTENTS


| | Page |
|---|---|
| Trustees' report | 1-20 |
| Statement of trustees' responsibilities | 21 |
| Independent auditor's report | 22-24 |
| Statement of financial activities | 25 |
| Balance sheet | 26 |
| Statement of cash flows | 27 |
| Notes to the financial statements | 28-44 |



# Yorkshire Children's Charity Annual Report '25

# HEADLINE IMPACT

**4**
ongoing Great Yorkshire Build projects

**26,635**
Children supported across Yorkshire

**47**
Applications funded

**30,000**
Winter essentials delivered

**£1.8 million**
Money raised

**3,609**
children given "the best day ever"

**18,170**
Easter eggs delivered

**194**
Schools supported

**2,000**
Christmases made possible

**500**
Volunteers engaged

"the best day ever"

"broadened horizons"

"the support has given my family Christmas back"

"the best thing that's happened to me"

"this support has meant the world"

"this will really change our life"

"I have seen a huge improvement in engagement with the families we support"

## A note from the team...

The last 12 months have marked another significant chapter for Yorkshire Children's Charity. We have continued to grow, evolve and, most importantly, increase the difference we are able to make to children and families across Yorkshire. Our team has grown, our fundraising has strengthened, and our network of supporters has continued to expand. But, as ever, we measure our success not simply in numbers, but in the lives behind them.

Over the past year, we have seen first-hand just how much our support is needed. The challenges facing children and families across Yorkshire have become increasingly complex, with rising household costs, financial insecurity and deepening poverty placing even greater pressure on families who are already struggling to make ends meet. Through our work with schools and the communities we support, we are seeing more children facing circumstances that can have a profound impact on their wellbeing, opportunities and futures. The demand for our support has never been greater.

Against this backdrop, our growth has been both hugely encouraging and absolutely necessary. Every fundraising achievement, every new supporter and every bold decision we have made has one purpose: to ensure that more children across Yorkshire have the opportunity to succeed, regardless of the circumstances they were born into.

We remain as ambitious as ever for the children of Yorkshire. We believe passionately that, with a bit of good old Yorkshire graft, brave thinking and the support of brilliant people who share our values, we can rise to the challenges ahead. The need for our work has never been more urgent, and our determination to meet it has never been stronger.

Our annual report reflects not only the work we have delivered over the past year, but the culture, values and shared commitment that sit at the heart of Yorkshire Children's Charity.

# WHY WE EXIST

**The charity's activities have been undertaken for the public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.**

**One in three children in Yorkshire are living in poverty.**

The latest figures show that, at over 30%, Yorkshire has one of the highest rates of children living without the basic essentials, security, and opportunities, that every child should have access to.

**This is not just a statistic. It is children going without. It is families facing impossible choices. The need for our support has never been greater.**

Yorkshire Children's Charity launched on the 1st of January, 2022 with the sole purpose of transforming the lives of disadvantaged children, from the Yorkshire Dales through to our inner cities.

Our purpose is to make sure that **no child or young person is left behind due to sickness, disability, or financial circumstances.**

The impact of our work is happier, healthier, and more independent children, who are empowered to meet their unique potential and have the most fulfilling future possible.

***"Our vision: we will reach every child in Yorkshire who needs our help and make child poverty a thing of the past"***

- Charlotte Farrington, CEO and Founder



SHORT TERM

# MAKING things BETTER

We provide support for children and young people struggling with the hardships of poverty, deprivation, and disability **right here, right now**.

We offer grants supporting a range of needs from purchasing wheelchairs and specialist equipment to the basics like school shoes, winter coats, toys, and bedding. These grants take the pressure off, providing whatever is needed to enhance the immediate comfort, happiness, safety, independence and health of children and young people who would otherwise go without.

## Grants for Individuals

The right equipment, from specialist baths, hoists, toilet seats to car seats and sensory equipment, are vital to enabling a child with additional needs to feel more comfortable and confident. They are also essential for their family/carers to provide safe and effective care – improving quality of life for all.

**Bradley** has Spina Bifida and Congenital Hydrocephalus, which means he faces serious health challenges and relies on equipment to help him get around. When his old wheelchair struggled on grass, fields, and uneven ground. Bradley missed out on forest school trips and outdoor play with his friends.

Now Bradley can explore the outdoors , join his friends on adventures, and enjoy life with independence and freedom.



Bradley's story

## Grants for Wheelchairs

We part or fully fund wheelchairs that would otherwise be unavailable through the local authority or family-funded routes. From manual to powered chairs, beach, sports to all-terrain, a wheelchair is a lifechanging piece of equipment. It allows a child or young person the independence and opportunity to live their life to the fullest, engage with people and the world around them and therefore see significant physical and mental benefits. This includes the relief of common problems such as pressure sores, breathing difficulties and the progression of disabilities.

In 2025, we helped Pipworth Primary School in Sheffield take their Year 5 children on a trip to London.

For the majority of these children, this may be their only opportunity to visit our capital city, making it a genuine once in a lifetime experience!

From travelling by train to exploring the city and its famous landmarks, the trip gave the children the chance to discover somewhere completely new, build confidence and create memories they will treasure for years to come.




**Grants for Schools & Organisations**
Funding is available for organisations including schools, nurseries, youth clubs, sports clubs, self-help groups and voluntary organisations who play a critical role in helping to shape values, set expectations, and act as a vital support network for young people and their families. Grants of up to £10,000 are gifted, ranging from help with equipment and resources through to the delivery of specific projects. Or in other words, this is our support for the supporters!

**Helping Hand for Families Grants**
Even when our families are trying their very best, sometimes their best is just not enough. The economic climate continues to put unimaginable pressure on families trying to cover both the niceties and necessities that come with having children. This is having severe implications on the health, happiness and wellbeing of children.

Our Helping Hand for Families grants, offering funding up to £200 per child, exist quite simply to relieve pressure on families when they need it most, from funding practical items such as furniture, and baby items, to basic essentials that children need. Sometimes the smallest things in life can make the biggest difference.

## Emilia's story

Emilia was just 10-years old when she was put on palliative, end-of-life care with terminal cancer. No longer able to attend school, she was spending much of her time at home, often resting on the sofa.

As the weather began to brighten, Emilia shared a simple wish - to be able to sit outside and feel the sunshine on her face.

Instead of watching the world from indoors, Emilia spent her final weeks in the fresh air, enjoying peaceful moments outside with her sister.

100% NEEDS LED

# Warm, Dry and Ready to Learn: Winter Support Campaign

2025 was our third year of delivering our winter support campaign, and demand has continued to grow.

Children across Yorkshire continue to live without basic essentials including shoes that fit their growing feet, a warm coat so they can keep warm outside in the winter, and new bedding when living conditions like flea infestations or mould damage the limited items they have.

In 2025 we worked with PhD students at the University of Leeds who independently evaluated the impact of the campaign. Their report found that:

"the quantitative evidence confirms that Yorkshire Children's Charity's initiative is **highly effective in reducing barriers to education for vulnerable children**. By addressing basic needs, the program enhances pupils' attendance, confidence, and sense of belonging, while simultaneously strengthening family-school relationships."




To help us prioritise demand our Winter Support Campaign focuses on children deemed to be living in destitution.

In 2025 we saw a 20% increase in the need for winter support. During the campaign we supported 2,373 children with winter essential items (winter coat, school shoes, bedding, pyjamas) and over 2,000 children with Christmas gifts who would otherwise go without.

If we can meet the immediate needs of our children, we are also giving them the gift of being able to focus on their future, and not just trying to survive in the present.

**98%** *said the program helped* ***identify and support vulnerable families***

**82%** *described the impact as* ***"significant"***

**62%** *said the campaign helped them to* ***improve family engagement***

# LONG TERM BREAKING the CYCLE

We have the bold, ambitious but absolutely essential goal of **breaking the cycle of intergenerational poverty in our region.**

Through a range of innovative intervention-led programmes focused on experiences, opportunities, education, employability, and skills building, we break down barriers which too often hold our children and young people back from being who they want to be and getting to where they want to go.

**Schools Out**

Our Schools Out programme provides a series of events run for one simple purpose – to create a carefree day for children where, even if just for a moment, they have no worries. This also gives families the much-needed break and relief they so deeply deserve.

*"A trip to the countryside and visiting a farm is not something that our children would often get the opportunity to do."*
(Teacher on Cannon Hall Farm trip)

Our Schools Out programmes give children the opportunity to take part in activities they may not normally get the chance to; from Christmas parties to days out on the farm, they're designed to inspire and engage some of the most disadvantaged children in Yorkshire. Some of our inner-city children attending Schools Out events had never even been on a bus or seen farm animals before, sometimes never leaving the confines of the estates they grow up in.

During 2025, 3,609 children experienced a day out through Yorkshire Children's Charity, going to places and meeting people they may not have an opportunity to do otherwise.

Now in its second year our 'Kids on Bikes' programme, saw 90 inner-city children have the opportunity to take to two wheels and experience bike riding out in the fresh air of the countryside. For many children attending 'Kids on Bikes' is their first time riding a bike.



## The School Network

Through The School Network, we work with schools across the region who, based on deprivation data including pupil premium percentage, are core beneficiaries of our work.

It is through The School Network that we learn where to direct our resources to provide practical, tangible support, alongside offering first access to a number of campaigns and programmes, including our Young Entrepreneur Challenge, in partnership with LEAP, and our Constructing Careers workshops.

These initiatives are designed to equip students with essential employment skills, opening up opportunities that might otherwise remain out of reach and playing a vital role in **breaking the cycle of intergenerational poverty**.

The Young Entrepreneur Challenge, in partnership with LEAP provides an amazing opportunity for students to get hands-on experience of running a business with direct support from a Yorkshire business mentor. This 7 week programme, sees teams handling the design, production, marketing and sales of their product. Importantly, it is a chance to develop essential business acumen and interpersonal skills - crucial for future employability.



Constructing Careers brings our friends across the Yorkshire Property Sector together to deliver three interactive workshops at Leeds College of Building. Spanning Architecture & Plumbing, Construction and Planning & Design, workshops introduce students to the variety of careers within the sector, inspiring and empowering students that regardless of their circumstance or background, there are opportunities available.



# FUNDRAISING DOING things DIFFERENTLY

Every event is an opportunity to tell our story, showcase the difference our supporters make, build relationships and inspire new people to become part of the Yorkshire Children's Charity community. We don't just put on events. We create experiences that people remember, relationships that last, and opportunities to make a difference, all while raising vital funds for children who need our support.

Our events have become one of the defining strengths of Yorkshire Children's Charity. They are not simply fundraising events; they are exceptional experiences that bring together our supporters, partners, and wider Yorkshire community around a shared purpose.

We are incredibly proud of the reputation we have built for delivering high-quality, distinctive and memorable events. **In 2025, our events welcomed over 2,700 attendees**, giving us the opportunity to connect with thousands of people throughout the year and introduce our mission to audiences beyond our existing supporter network.

**Commercial Real Estate Awards**

Our annual Commercial Real Estate Awards have been vital in cementing our relationship with the commercial property sector, and was our most successful fundraising event of 2025.

Whilst celebrating the successes of the companies and people who have achieved remarkable things across the region, it's an unparallelled opportunity to mobilise the sector to do something incredible for the children of Yorkshire. Through these events we have been able to **inspire action, collaboration, and commitment** for our Great Yorkshire Build projects: transforming failing SEND schools in Yorkshire.



Our Great Yorkshire Build projects have been made possible thanks to the generous pro bono contributions of individuals and businesses across the Commercial Property Sector. This support represents a significant proportion of our Gift in Kind income.

# FUNDRAISING EVENTS 2025



Yorkshire Shoot



The Yorkshires. Commercial Real Estate Awards



Ladies Lunch



The Yorkshires. Residential Real Estate Awards

New Event



Challenge Yorkshire



The Yorkshires. Business Awards



Yorkshire Ride Owt



Yorkshire Polo

# OUR GOALS

# REACHING more CHILDREN

Many of the targets outlined in our 2024 report remain in progress, including continued investment in our website and enhancements to the charity's financial, operational, and back-office systems. These initiatives are crucial for ensuring that we operate with the highest levels of efficiency, transparency, and effectiveness. By continuing to strengthen these core areas, we're setting ourselves up for long-term growth and making sure we can keep improving how we support our beneficiaries.

Most importantly, our plans for the coming years will enable us to **reach even more children.**

We very much see ourselves as 'Yorkshire's children's charity', and it is only through our collective efforts that we'll be able to shift the needle on child poverty in our region and ensure that children with disabilities are empowered to lead the most fulfilling lives possible.

As a small charity, we are at a stage where the only way we can reach more children is through engaging, and expanding, our network of supporters. We passionately believe that connecting our young people with our incredible network of supporters is one of the most powerful things we can do. The more we bring these groups together, the greater our impact - and the more successful we'll be as a charity. As such, Year Five will see us:

- **Build greater public awareness of the charity** through strategic marketing, PR activity, and a refreshed brand identity
- **Increase volunteer engagement** by developing initiatives to bring more volunteers into the fold
- **Strengthen trusts & foundations fundraising** by hiring a dedicated in-house Trusts & Foundations Manager to proactively apply for grants
- **Grow personal donations** to establish a consistent income stream that supports long-term planning
- **Launch new events** to maximise the impact and potential of our four-person events team

# FINANCIAL REVIEW 2025



The financial statements set out below cover the activities of Yorkshire Children's Charity.

The charity generated incoming resources of £1,797,229. Of this, £600,592 is restricted gift in kind for the Great Yorkshire Build. Donations received totalled £1,186,671 which was primarily raised at fundraising events which generated other income of £610,558. Our bi-annual 'A Night Under the Stars' event did not take place in 2025 and as such our fundraising costs have reduced in comparison to 2024.

During the period, expenditure on Charitable activities totalled £1,144,743 of which £604,648 to the direct charitable expenditure on the Great Yorkshire Build, £68,677 for equipment, £49,864 for the Helping Hand activity, £28,613 for the Schools Network, £122,150 for the Schools Out activity and £270,791 for the Winter Support Campaign. The charity also incurred fundraising expenditure of £804,496 in the period.

In line with our reserves policy, we ensure that a proportion of funds raised each year is designated as unrestricted and held in reserve. This approach enables us to maintain the level of reserves identified in our policy, and we regularly review our reserves position to ensure it remains appropriate and aligned with our operational needs. As 2025 has continued to see an expansion of our team, we have operated at approximately a 3 months reserves policy, rounded to £200,000.

A description of the principal risks and uncertainties facing the charity, as identified by the charity trustees, together with a summary of plans and strategies for managing those risks are detailed in the table below:

| Risk Description | Mitigation |
| --- | --- |
| **RISK 1: Income and Financial Stability** | |
| The charity does not maintain adequate restricted and unrestricted income to cover operational costs, fund grants and maintain cashflow. | • We maintain effective financial controls and reporting (including a 3 months reserve policy) and regularly stress test cashflow against events not going ahead.<br>• Ticket sales and sponsorship from our fundraising events are designed to raise sufficient income to cover event delivery costs. |
| Cancelled events | • We carry out a risk assessment prior to each event to assess and manage the risk of cancellation |
| Reliance on our Chief Executive Officer as the 'face' of the charity | • We have invested in our marketing team to increase general brand awareness<br>• We are actively working to create an environment where all team members can build relationships with key supporters |
| Acceptance of onerous contracts and conditions and inadequate back-to-back contracts with subcontractors | • We have implemented robust contract vetting processes, overseen by our experienced Great Yorkshire Build project manager who has been recruited this year pro bono |

| Risk Description | Mitigation |
| --- | --- |
| **RISK 2: Governance** | |
| The charity not achieving strategic, charitable, regulatory and ethical objects due to inadequate governance at Trustee, CEO and operational levels | • A robust business plan in place, agreed by all parties, which includes clear articulation of the charity's scope of operations and objectives.<br>• Regular Trustees and Team Meetings reporting on key performance measures, risks and mitigations.<br>• An independent safeguarding audit took place in 2026, which included trustee performance and procedures.<br>• Safeguarding Trustee appointed in 2026. |
| **RISK 3: Regulatory** | |
| The charity fails to comply with regulatory standards and compliance leading to financial penalties. | • Annual external audit is in place.<br>• Robust financial planning and checks in place.<br>• Robust operational policy, process and standard operating procedures in place. |
| **RISK 4: Reputational** | |
| A range of occurrences including incidents, events and outcomes that may, as a result, damage the charity's reputation. | • Social media guidelines have been established.<br>• Regular review of the charity's objects, policies, procedures and risk assessments.<br>• Crisis Management Plan for PR is being developed.<br>• An independent safeguarding audit has taken place in 2026. |

| Risk Description | Mitigation |
| --- | --- |
| **RISK 4: Reputational (continued)** | |
| Great Yorkshire Build - projects not being completed or meeting standards, as a result damaging the reputation of the charity. | • Regularly reviewing the Great Yorkshire Build structure, blueprint and risk assessment.<br>• Only using reputable trades and contractors.<br>• Great Yorkshire Build Development Board was recruited in Year 2 and a project manager in Year 3 to manage projects on behalf of the charity.<br>• We have recruited a new Trustee, Lee Powell (MD of Henry Boot) who has extensive experience in the Construction sector and a strong background in mitigating risk across businesses. |
| **RISK 5: Cyber Security** | |
| Cyber incidences executed by external or internal parties that negatively impact the confidentiality, integrity of the charities information systems and data. | • In-house security training for the team.<br>• We are working with a new IT and cyber security company and are in discussions around additional security measures. |

There are no factors identified that are likely to affect the financial performance or position going forward other than the current economic climate. Donors are all feeling the effects of the economy which will undoubtedly impact the size and frequency of donations made to charities across the sector. This is why diversifying our income stream, as detailed above, is so critical.

# STRUCTURE, GOVERNANCE AND MANAGEMENT

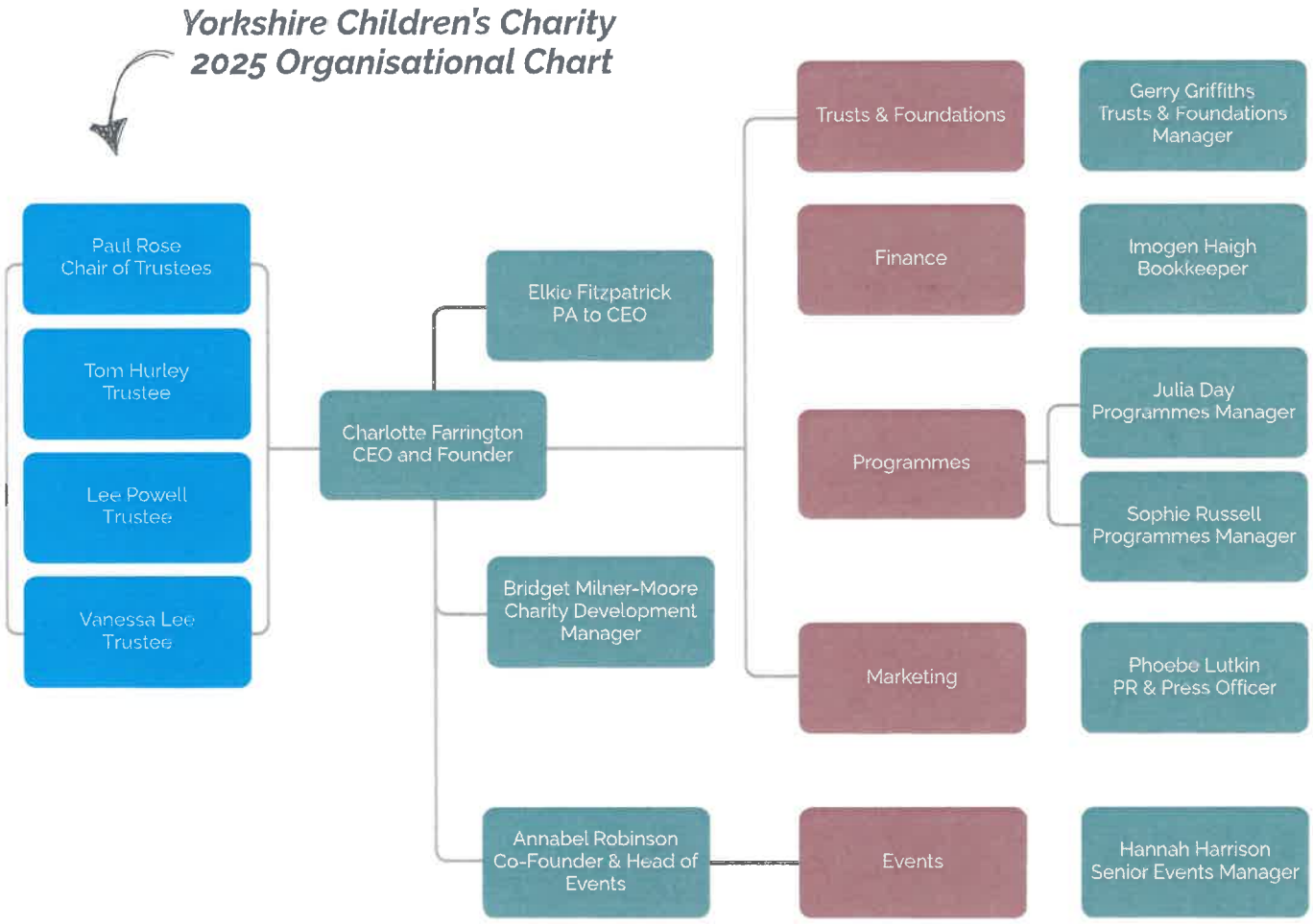
**Yorkshire Children's Charity is constituted as a Charitable Incorporated Organisation (CIO) and the nature of our governing document is an Association Constitution. We do not have a member's structure with constitutional authority; however, we do engage volunteers. We do not operate as part of a wider network or umbrella group.**

The governing body is the Board of Trustees, which as of year-end comprised four trustees and has the scope to stretch to six. A set of executive authority is delegated from trustees to the CEO, Charlotte Farrington. As such, the CEO is accountable and responsible for delivering the charity's KPIs and overall objectives, supported by an operational team working across Events, Programmes, Marketing and Fundraising. The CEO is also supported by a number of Volunteer Boards including: event committees and programme committees.

## Decision Making

The Trustees delegate responsibility to the CEO for the strategic direction, general operational running and delivery of charitable activities. The Board of Trustees are non-operational within the charity and believe in supporting the CEO to enable her to do her job to the best of her ability. They recognise the importance of challenging the CEO whilst always remaining mindful of not being 'challenging'. The Trustees and CEO see themselves as one entity and very much work as one team. This culture has been purposefully created to ensure progress against objectives is made quickly, efficiently and effectively, without unnecessary bureaucracy. Ultimately, as a solution focused and needs-led organisation, this model allows us to deliver the best for our beneficiaries.

The Trustees are responsible for protecting the charity and everyone within it and will be the designated lead on the charity's whistleblowing policy. The Board of Trustees and CEO meet quarterly to review the charity's progress against KPIs, objectives and mission.




Organisational chart as of YE 2025

## Pay and Remuneration of Key Management Personnel

Salaries for new members of staff are set by the CEO, according to market research, advice from recruitment companies, and approved by the Trustees.

### Recruitment of Trustees

The CEO and Trustees share equal responsibility for recruiting and appointing new charity trustees. Given the culture and unique nature of Yorkshire Children's Charity as a fast paced, dynamic, and disruptive charity, it is essential trustees remain non-operational, remaining strategically focused and supporting the CEO to deliver the charity's vision and objectives.

Recruitment of trustees is therefore values-led, ensuring alignment of vision and values and recruiting trustees who carry the charity's cause close to their heart. Equally, trustees must be commercially minded, with strong business acumen which allows them to support the CEO in delivering in the most effective, efficient, and impactful way for beneficiaries.

### Trustee Policies and Procedures

Yorkshire Children's Charity continue to develop and grow a comprehensive policy and procedure library to underpin and ensure best practice and governance, from operational delivery to strategic trustee level. From a trustee perspective, this includes:

- Safeguarding for Charities and Trustees
- Trustee Onboarding Procedure (including DBS)
- Trustee Code of Conduct
- Trustee Responsibilities

Trustees are covered by 'Limited Guarantee', relevant insurance and appropriate Trustee indemnity. The Trustees will adhere to UK charity law and answerable to the Charity Commission.

Induction and training is bespoke to the individual trustee and their existing level of connection with and knowledge of the charity, but will typically include meetings with the CEO and operational staff to provide knowledge about the charity. A significant part of Trustee induction is understanding the culture of the charity and the way we work. Trustees may be invited to visit programmes on-site and meet volunteers to aid in their understanding and engagement with the charity and its impact. Quarterly trustee meetings ensure a regular touchpoint between the Board and CEO.

# Reference and Administrative Details





Charity number: 1196738

**Principle and Registered Office Address:**
First Floor
116-118 Harrogate Road
Chapel Allerton
Leeds LS7 4NY

**Trustees**
Paul Philip Rose (Chair)
Vanessa Lee - resigned 06/05/26
Lee Powell - appointed 04/12/25
Thomas Hurley
Dr Rosemary Horsfall - appointed 21/05/26

**Chief Executive Officer:**
Charlotte Farrington

Approved by:

Tom Hurley Date: 25/09/2026

# YORKSHIRE CHILDREN'S CHARITY

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# YORKSHIRE CHILDREN'S CHARITY

## INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF YORKSHIRE CHILDREN'S CHARITY

**Opinion**
We have audited the financial statements of Yorkshire Children's Charity (the 'CIO') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, 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 Charities Act 2011.

**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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the CIO 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 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**
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**
The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Matters on which we are required to report by exception**
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees 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 CIO'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 cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud.

The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

By focusing on material amounts and disclosures and using a risk-based approach, we have a reasonable chance of detecting material misstatements due to irregularities including fraud. However, due to the sampling method of testing, as allowed by auditing standards, we cannot guarantee that, if such irregularities, including fraud are present within the company's financial system, our audit will detect all of them.

Robust internal controls operated by the charity can increase the detection of such irregularities, but this is not always present in small to medium sized charities.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)
## TO THE TRUSTEES OF YORKSHIRE CHILDREN'S CHARITY

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Charities Act 2011). We communicated the identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Audit procedures performed by the engagement team to detect irregularities, including fraud from instances of non-compliance with laws and regulations included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations.
- Challenging assumptions and judgements made by management in its significant accounting estimates that involved making assumptions.
- Testing any transactions entered that are outside of the normal course of the charity's affairs.
- Reviewing recent correspondence with the charity's legal advisors to ensure that it aligns with any conclusions drawn in respect of any outstanding or uncertain legal matters.

However, the primary responsibility for the prevention and detection of fraud still rests with both those charged with governance of the entity and the management team.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Other matters**
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Use of our report**
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Mrs W M Haigh (Senior Statutory Auditor)**
For and on behalf of Haigh Accountants Limited, Statutory Auditor
Chartered Certified Accountants
Grange Cottage
Womersley
Doncaster
South Yorkshire
DN6 9BW
Date: 25/09/2026

# YORKSHIRE CHILDREN'S CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 3 | 397,739 | 788,932 | 1,186,671 | 426,614 | 824,508 | 1,251,122 |
| Charitable activities | 4 | 610,558 | - | 610,558 | 1,126,982 | - | 1,126,982 |
| **Total income** | | 1,008,297 | 788,932 | 1,797,229 | 1,553,596 | 824,508 | 2,378,104 |
| **Expenditure on:** | | | | | | | |
| Raising funds | 5 | 804,496 | - | 804,496 | 1,228,633 | 1,323 | 1,229,956 |
| Charitable activities | 6 | 272,497 | 872,246 | 1,144,743 | 277,628 | 687,142 | 964,770 |
| **Total expenditure** | | 1,076,993 | 872,246 | 1,949,239 | 1,506,261 | 688,465 | 2,194,726 |
| **Net income/(expenditure) and movement in funds** | | (68,696) | (83,314) | (152,010) | 47,335 | 136,043 | 183,378 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 January 2025 | | 368,877 | 341,585 | 710,462 | 321,542 | 205,542 | 527,084 |
| **Fund balances at 31 December 2025** | | 300,181 | 258,271 | 558,452 | 368,877 | 341,585 | 710,462 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# YORKSHIRE CHILDREN'S CHARITY

## BALANCE SHEET

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **12** | | 7,577 | | 12,594 |
| Investments | **13** | | 200,000 | | - |
| | | | 207,577 | | 12,594 |
| **Current assets** | | | | | |
| Debtors | **14** | 136,204 | | 163,624 | |
| Cash at bank and in hand | | 598,578 | | 786,197 | |
| | | 734,782 | | 949,821 | |
| **Creditors: amounts falling due within one year** | **15** | (383,907) | | (251,953) | |
| **Net current assets** | | | 350,875 | | 697,868 |
| **Total assets less current liabilities** | | | 558,452 | | 710,462 |
| **The funds of the CIO** | | | | | |
| Restricted income funds | **18** | | 258,271 | | 341,585 |
| Unrestricted funds | | | 300,181 | | 368,877 |
| | | | 558,452 | | 710,462 |

The financial statements were approved by the trustees on 25/09/2026

.....
Mr T Hurley
**Trustee**

# YORKSHIRE CHILDREN'S CHARITY

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | **23** | | 15,595 | | 248,340 |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | (3,813) | | (7,549) | |
| Proceeds from disposal of tangible fixed assets | | 599 | | - | |
| Purchase of investments | | (200,000) | | - | |
| **Net cash used in investing activities** | | | (203,214) | | (7,549) |
| **Net cash generated from financing activities** | | | - | | - |
| **Net (decrease)/increase in cash and cash equivalents** | | | (187,619) | | 240,791 |
| Cash and cash equivalents at beginning of year | | | 786,197 | | 545,406 |
| **Cash and cash equivalents at end of year** | | | 598,578 | | 786,197 |

## 1 Accounting policies

**Charity information**
Yorkshire Children's Charity is a charitable incorporated organisation registered in England and Wales.

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

### 1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and services are included in the financial statements at a valuation which is an estimate of the market value of the services provided, where such a cost is quantifiable and measurable.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the committee members and other volunteers is not recognised.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are allocated to activities in proportion to staff time on the relevant activity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Office equipment | 3 Year Straight Line |
| Fixtures and fittings | 25% Reducing Balance |
| Computers | 3 Year Straight Line |
| Website | 3 Year Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**1.11 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

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

**1.13 Great Yorkshire Build**

The Great Yorkshire Build is a programme operated by the charity through which building contractors, suppliers and professional advisers work together to deliver state-of-the-art school facilities to specialist inclusive learning centres (SILCs) and special educational needs and disability (SEND) schools across Yorkshire.

Once the contract with the principal contractor is signed and the unconditional commitment to the school has been made, the charity recognises the gift in kind donation in full at a valuation which is an estimate of the market value of the services and materials which will be provided.

The value attributed to the donation received will also be immediately recognised as direct charitable expenditure.

## 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees 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.

## 3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 318,213 | 79,897 | 398,110 | 241,033 | 513,166 | 754,199 |
| Trust and foundations | 71,550 | 108,443 | 179,993 | - | 47,095 | 47,095 |
| Membership fees | 5,824 | - | 5,824 | 3,330 | - | 3,330 |
| Gifts in kind | - | 600,592 | 600,592 | 177,616 | 237,716 | 415,332 |
| Gift aid | 2,152 | - | 2,152 | 4,635 | 26,531 | 31,166 |
| | 397,739 | 788,932 | 1,186,671 | 426,614 | 824,508 | 1,251,122 |
| **Donations and gifts** | | | | | | |
| A Night Under The Stars | - | - | - | 21,951 | 230,473 | 252,424 |
| Commercial Real Estate Awards | 46,607 | 700 | 47,307 | 15,594 | 39,094 | 54,688 |
| Residential Real Estate Awards | 7,621 | 6,895 | 14,516 | 10,080 | 17,168 | 27,248 |
| Business Awards | 45,051 | - | 45,051 | 250 | 30,570 | 30,820 |
| HERCMA Caravans | - | - | - | 5,410 | 16,947 | 22,357 |
| Clay Shoot | 9,090 | - | 9,090 | 2,600 | 26,000 | 28,600 |
| Ladies Lunch | 1,715 | 2,780 | 4,495 | 4,743 | 4,030 | 8,773 |
| Polo | 12,394 | - | 12,394 | - | - | - |
| Yorkshire Elegance | 3,552 | - | 3,552 | 2,800 | - | 2,800 |
| Winter Campaign | - | 41,920 | 41,920 | - | - | - |
| Other | 192,183 | 27,602 | 219,785 | 177,605 | 148,884 | 326,489 |
| | 318,213 | 79,897 | 398,110 | 241,033 | 513,166 | 754,199 |

**Gifts in kind**

Included within Gifts in kind is a restricted gift of £600,592 (2024: £210,873) in relation to the Great Yorkshire Build.

## 4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Fundraising** | | |
| Event ticket sales | 324,153 | 686,830 |
| Auction sales | 38,827 | 213,772 |
| Advertising | 3,200 | 4,900 |
| Sponsorship | 206,225 | 218,871 |
| Other income | 38,153 | 2,609 |
| | 610,558 | 1,126,982 |

## 5 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Fundraising and publicity** | | | | | | |
| Staging fundraising events | 473,757 | - | 473,757 | 910,650 | 1,323 | 911,973 |
| **Trading costs** | | | | | | |
| Support costs | 330,739 | - | 330,739 | 317,983 | - | 317,983 |
| Total costs | 804,496 | - | 804,496 | 1,228,633 | 1,323 | 1,229,956 |

## 6 Charitable activities

| | Yorkshire Big Build 2025 | Equipment 2025 | Helping Hand 2025 | Schools Network 2025 | Schools Out 2025 | Total 2025 | Total 2024 |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| Direct Charitable Expenditure | 568,563 | 26,820 | 8,007 | 213,425 | 64,026 | 880,841 | 689,658 |
| Share of support costs (see note 7) | 33,073 | 38,363 | 38,363 | 78,801 | 53,272 | 241,872 | 251,650 |
| Share of governance costs (see note 7) | 3,012 | 3,494 | 3,494 | 7,178 | 4,852 | 22,030 | 23,462 |
| | 604,648 | 68,677 | 49,864 | 299,404 | 122,150 | 1,144,743 | 964,770 |
| **Analysis by fund** | | | | | | | |
| Unrestricted funds | 36,105 | 46,684 | 42,161 | 86,747 | 60,800 | 272,497 | 277,628 |
| Restricted funds | 568,543 | 21,993 | 7,703 | 212,657 | 61,350 | 872,246 | 687,142 |
| | 604,648 | 68,677 | 49,864 | 299,404 | 122,150 | 1,144,743 | 964,770 |

6 **Charitable activities** **(Continued)**

**For the year ended 31 December 2024**

| | Yorkshire Big Build £ | Equipment £ | Helping Hand £ | Schools Network £ | Schools Out £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Direct Charitable Expenditure | 252,972 | 62,502 | 9,484 | 266,291 | 98,409 | 689,658 |
| Share of support costs (see note 7) | 47,788 | 39,103 | 39,103 | 56,336 | 69,320 | 251,650 |
| Share of governance costs (see note 7) | 4,455 | 3,646 | 3,646 | 5,252 | 6,463 | 23,462 |
| | 305,215 | 105,251 | 52,233 | 327,879 | 174,192 | 964,770 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 52,241 | 42,749 | 42,749 | 64,106 | 75,783 | 277,628 |
| Restricted funds | 252,974 | 62,502 | 9,484 | 263,773 | 98,409 | 687,142 |
| | 305,215 | 105,251 | 52,233 | 327,879 | 174,192 | 964,770 |

## 7 Support costs

| | Support costs | Governance costs | 2025 | Support costs | Governance costs | 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 438,438 | - | 438,438 | 391,352 | - | 391,352 |
| Depreciation | 8,230 | - | 8,230 | 10,370 | - | 10,370 |
| Finance charges | 10,700 | - | 10,700 | 8,216 | - | 8,216 |
| HR & staffing | 19,793 | - | 19,793 | 34,935 | - | 34,935 |
| IT & communications | 17,192 | - | 17,192 | 24,309 | - | 24,309 |
| Meetings & travel | 8,983 | - | 8,983 | 11,005 | - | 11,005 |
| Memberships, Subscriptions & donations | 4,161 | - | 4,161 | 4,125 | - | 4,125 |
| Office costs | 34,618 | - | 34,618 | 21,147 | - | 21,147 |
| Advertising, PR & Social media | 2,885 | - | 2,885 | 33,650 | - | 33,650 |
| Clothing | - | - | - | 3,405 | - | 3,405 |
| Accountancy & audit | - | 33,913 | 33,913 | - | 24,393 | 24,393 |
| Insurance | - | 8,680 | 8,680 | - | 9,988 | 9,988 |
| Consultancy | - | 7,048 | 7,048 | - | 16,200 | 16,200 |
| | 545,000 | 49,641 | 594,641 | 542,514 | 50,581 | 593,095 |
| Analysed between | | | | | | |
| Trading | 303,128 | 27,611 | 330,739 | 290,864 | 27,119 | 317,983 |
| Charitable activities | 241,872 | 22,030 | 263,902 | 251,650 | 23,462 | 275,112 |
| | 545,000 | 49,641 | 594,641 | 542,514 | 50,581 | 593,095 |

Support costs relate to costs of central activities. These are allocated to activities in proportion to staff time on the relevant activity

## 8 Net movement in funds

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable to the charity's auditor: | | |
| - for the audit of the charity's financial statements | 8,400 | 8,400 |
| - for other financial services | 24,364 | - |
| Depreciation of owned tangible fixed assets | 8,248 | 10,370 |
| Profit on disposal of tangible fixed assets | (17) | - |

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

## 10 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| | 12 | 11 |

| Employment costs | 2025 £ | 2024 £ |
|---|---|---|
| Wages and salaries | 392,016 | 353,635 |
| Social security costs | 38,084 | 30,350 |
| Other pension costs | 8,338 | 7,367 |
| | 438,438 | 391,352 |

The number of employees whose annual remuneration (which includes taxable benefits in kind) was more than £60,000 is as follows:

| | 2025 Number | 2024 Number |
|---|---|---|
| £70,001 to £80,000 | 1 | 1 |

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

| | 2025 £ | 2024 £ |
|---|---|---|
| Aggregate compensation (including taxable benefits, employer's NI and employer's pensions) | 90,288 | 90,469 |

## 11 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.

## 12 Tangible fixed assets

| | Office equipment | Fixtures and fittings | Computers | Website | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 January 2025 | 15,033 | 2,460 | 10,989 | 7,680 | 36,162 |
| Additions | 2,878 | - | 935 | - | 3,813 |
| Disposals | - | - | (599) | - | (599) |
| At 31 December 2025 | 17,911 | 2,460 | 11,325 | 7,680 | 39,376 |
| **Depreciation and impairment** | | | | | |
| At 1 January 2025 | 8,779 | 1,134 | 6,615 | 7,040 | 23,568 |
| Depreciation charged in the year | 5,368 | 332 | 2,214 | 334 | 8,248 |
| Eliminated in respect of disposals | - | - | (17) | - | (17) |
| At 31 December 2025 | 14,147 | 1,466 | 8,812 | 7,374 | 31,799 |
| **Carrying amount** | | | | | |
| At 31 December 2025 | 3,764 | 994 | 2,513 | 306 | 7,577 |
| At 31 December 2024 | 6,254 | 1,326 | 4,374 | 640 | 12,594 |

## 13 Fixed asset investments

| | Cash in portfolio |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 January 2025 | - |
| Additions | 200,000 |
| At 31 December 2025 | 200,000 |
| **Carrying amount** | |
| At 31 December 2025 | 200,000 |
| At 31 December 2024 | - |

The balance represents cash held within an investment portfolio pending investment in accordance with the charity's investment strategy

## 14 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 38,805 | 117,260 |
| Other debtors | 1,680 | 31,423 |
| Prepayments and accrued income | 95,719 | 14,941 |
| | 136,204 | 163,624 |

## 15 Creditors: amounts falling due within one year

| | Notes | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| Other taxation and social security | | 9,361 | 10,145 |
| Deferred income | 16 | 243,665 | 54,850 |
| Trade creditors | | 42,681 | 64,088 |
| Other creditors | | - | 2,469 |
| Accruals | | 88,200 | 120,401 |
| | | 383,907 | 251,953 |

## 16 Deferred income

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other deferred income | 243,665 | 54,850 |

Deferred income is included in the financial statements as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 243,665 | 54,850 |
| Movements in the year: | | |
| Deferred income at 1 January 2025 | 54,850 | 10,000 |
| Released from previous periods | (54,850) | (10,000) |
| Resources deferred in the year | 243,665 | 54,850 |
| Deferred income at 31 December 2025 | 243,665 | 54,850 |

Deferred income comprises sponsorship income, ticket sales and other event-related income received in advance relating to fundraising events taking place after the year end.

## 17 Retirement benefit schemes

| Defined contribution schemes | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 8,338 | 7,367 |

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

## 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2025<br>£ | Incoming resources<br>£ | Resources expended<br>£ | Transfers<br>£ | At 31 December 2025<br>£ |
|---|---|---|---|---|---|
| Great Yorkshire Build | 146,119 | 614,792 | (568,543) | - | 192,368 |
| Grants | 172,110 | 4,662 | (132,115) | - | 44,657 |
| Winter Support Campaign | - | 125,947 | (125,947) | - | - |
| Contributions To Individuals Equipment | 100 | 20,665 | (18,296) | - | 2,469 |
| Sedulo | 2,000 | 10,000 | (12,000) | - | - |
| Earl Fitzwilliam Trust | 2,500 | - | - | - | 2,500 |
| The Grace Trust | 8,095 | - | - | - | 8,095 |
| Kids on Bikes | 9,454 | - | (3,611) | - | 5,843 |
| School Network (East Yorkshire) | 1,207 | 1,353 | (2,560) | - | - |
| Yorkshire Property Charitable Trust | - | 2,500 | (2,500) | - | - |
| Big Day Out | - | 4,468 | (2,647) | - | 1,821 |
| Sports Day | - | 4,545 | (4,027) | - | 518 |
| | 341,585 | 788,932 | (872,246) | - | 258,271 |

**18 Restricted funds** **(Continued)**

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Great Yorkshire Build | 80,216 | 308,877 | (242,974) | - | 146,119 |
| Contributions to Individuals Equipment | 100 | - | - | - | 100 |
| School Network (East Yorkshire) | 10,000 | - | (8,793) | - | 1,207 |
| Young Entrepreneur Challenge (formerly Leap Challenge) | 500 | - | (500) | - | - |
| Grants (formerly charitable activities) | 67,969 | 389,170 | (284,811) | (218) | 172,110 |
| Easter Egg Campaign | - | 3,267 | (3,322) | 55 | - |
| Kids on Bikes | - | 20,000 | (10,546) | - | 9,454 |
| Winter Support Campaign | 41,757 | 42,076 | (83,833) | - | - |
| London Marathon | - | 8,000 | (7,970) | (30) | - |
| Sports Day | - | 3,500 | (3,693) | 193 | - |
| Yor4GoodFundGrant | - | 10,000 | (10,000) | - | - |
| Bellfield Primary School | 5,000 | - | (5,000) | - | - |
| Alko - Destiny Donation | - | 5,000 | (5,000) | - | - |
| Forest School | - | 20,500 | (20,500) | - | - |
| St James Place | - | 1,323 | (1,323) | - | - |
| Selection Box Appeal | - | 200 | (200) | - | - |
| Sedulo | - | 2,000 | - | - | 2,000 |
| Earl Fitzwilliam Trust | - | 2,500 | - | - | 2,500 |
| The Grace Trust | - | 8,095 | - | - | 8,095 |
| | 205,542 | 824,508 | (688,465) | - | 341,585 |

**18 Restricted funds** **(Continued)**

Purpose of Restricted Funds:

Great Yorkshire Build
This scheme helps the charity to deliver state-of-the-art school facilities, creating environments where staff feel re-energised to teach and children are excited to learn.

Contributions to individuals equipment
The charity donates equipment which can offer life changing benefits, independence, liberation, and the opportunity for children and young people to engage with the world around them. Donations are sometimes received for specific individuals equipment.

Big Day Out
An initiative to give disadvantaged children and young people across Yorkshire memorable experiences like trips to farms, the beach, or adventure parks.

Sports Day
Donations received to fund the Yorkshire Children's Charity annual sports day.

Grants
Included within the charitable activity restricted fund are incoming resources received which will be exclusively used for the charitable activities of the CIO (i.e. not support, governance, fundraising or trading costs).

Winter Support Campaign
The campaign brings together volunteers, donations, and hard work to ensure that vulnerable children receive essential winter items like coats and shoes, as well as gifts to open on Christmas Day.

Earl Fitzwilliam Trust
A grant received to be used for a trampoline and padding for a Rebound Therapy room at the Big Build at Hilltop.

The Grace Trust
A grant received to be used for a classroom pack on the Hilltop Great Yorkshire Build project.

Kids on Bikes
An initiative to get kids cycling in collaboration with Tom Pidcock.

Sedulo
A grant received to be used to provide warm clothing for young people living in poverty.

## 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2025 | Incoming resources | Resources expended | Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Reserve Fund | - | - | - | 200,000 | 200,000 |
| General funds | 368,877 | 1,008,297 | (1,076,993) | (200,000) | 100,181 |
| | 368,877 | 1,008,297 | (1,076,993) | - | 300,181 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 321,542 | 1,553,596 | (1,506,261) | - | 368,877 |

During the year, the trustees designated £200,000 of unrestricted funds as a reserve fund in accordance with the charity's reserves policy. The reserve fund is intended to provide working capital and financial resilience, enabling the charity to continue its charitable activities in the event of fluctuations in income or unforeseen expenditure. The reserve fund remains available for use at the discretion of the trustees and may be released back to general funds should circumstances require.

## 20 Analysis of net assets between funds

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 December 2025:** | | | |
| Tangible assets | 7,577 | - | 7,577 |
| Investments | 200,000 | - | 200,000 |
| Current assets/(liabilities) | 92,604 | 258,271 | 350,875 |
| | 300,181 | 258,271 | 558,452 |

**20 Analysis of net assets between funds** **(Continued)**

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|
| **At 31 December 2024:** | | | |
| Tangible assets | 12,594 | - | 12,594 |
| Current assets/(liabilities) | 356,283 | 341,585 | 697,868 |
| | 368,877 | 341,585 | 710,462 |

**21 Future commitments**

Amounts contracted for but not provided in the financial statements:

At the year end, the charity had committed to the delivery of the second Great Yorkshire Build project at Hilltop School in Rotherham. Based on estimates provided by the principal contractor, the total value of gifts in kind expected to be contributed to the project is approximately £3.5 million.

Included within income and expenditure for the year is £600,592 of gifts in kind relating to this project that met the charity's recognition criteria at 31 December 2025. The balance represents anticipated future gifts in kind and services expected to be received and utilised in subsequent periods as the project progresses.

**22 Related party transactions**

**Transactions with related parties**

At the end of the prior year, the charity was owed £2,000 by Vanessa Lee, a trustee; £12,000 by her spouse Christopher Lee; £960 by an LLP of which she is a member; and £100 by a company controlled by her spouse. All amounts were settled in the year ended 31st December 2025.

| **23 Cash generated from operations** | 2025 £ | 2024 £ |
|---|---|---|
| (Deficit)/surplus for the year | (152,010) | 183,378 |
| **Adjustments for:** | | |
| Gain on disposal of tangible fixed assets | (17) | - |
| Depreciation and impairment of tangible fixed assets | 8,248 | 10,370 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 27,420 | (106,669) |
| (Decrease)/increase in creditors | (56,861) | 116,411 |
| Increase in deferred income | 188,815 | 44,850 |
| **Cash generated from operations** | 15,595 | 248,340 |

**24 Analysis of changes in net funds**

The CIO had no material debt during the year.