

Company registration number: 07351094

Charity registration number: 1141172

Parenting Special Children

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2023

Rachel Eden
ACMA, Holy Brook Associates.

Parenting Special Children

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Reference and Administrative Details

Chairman

Elena King

Trustees

Sam Coombes, Director / Treasurer

Sarah Croxford

Nabila Ahmed

Fiona Joy

Charity Registration Number

1141172

Company Registration Number

07351094

The charity is incorporated in England and Wales.

Registered Office

Arcade
Glebe Road
Reading
Berkshire
RG2 7AG

Independent Examiner

Rachel Eden
ACMA, Holy Brook Associates.

Parenting Special Children

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 November 2023.

Objectives and activities

Public benefit

Despite continued funding challenges faced by all charities as a result of ongoing cost of living pressures and the impact of fluctuations in the global financial market, in FY23 the charity has continued to deliver and expand its services to a higher than ever number of families.

During the year, the charity has successfully managed to build a strong and sustainable financial position, through continued focus on income diversification and positive partnership working, whilst maintaining robust control over its financial and operational procedures.

The numbers presented in these Reports and Financial Statements include designated funding for our new website and branding, secured in FY23, which we expect to launch in FY24.

The Trustees consider that our current reserves and diverse income streams will enable the charity to continue to deliver our services and meet the needs of our beneficiaries in FY24.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Sam Coombes, Director / Treasurer

Sarah Croxford

Nabila Ahmed (appointed 23 August 2023)

Fiona Joy (appointed 23 August 2023)

David Nader (Resigned 30 November 2023)

Sarah Bamford (Resigned 30 November 2023)

Chairman:

Elena King

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Trustees' Report

Structure, governance and management

Statement of trustees' responsibilities

The trustees (who are also the directors of Parenting Special Children for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

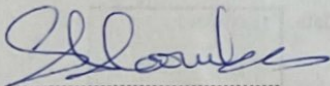
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26 January 2024 and signed on its behalf by:



Sam Coombes
Trustee

Parenting Special Children



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of PARENTING SPECIAL CHILDREN

On accounts for the year ended 30 November 2023 Charity no (if any) 1141172

Set out on pages 1-3

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have 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.

Signed:

Date: 18/03/2023

Name: Rachel Eden

IER

1

December 2017

Parenting Special Children

Relevant professional qualification(s) or body (if any):

ACMA (Chartered Institute of Management Accountants)

Address:

Holy Brook Associates Ltd

Curious Lounge, 1st Floor Pinnacle Building

Tudor Road, Reading, RG1 1NH

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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Statement of Financial Activities for the Year Ended 30 November 2023

		2023	2023	2023	2022
	Notes	Unrestricted	Restricted	Total	Total
		£	£	£	£
Incoming Resources					
Donations and Fundraising	8	17,975	25,313	43,288	28,012
Gift Aid tax reclaimed		2,717	875	3,592	3,461
Other income	7	4,345	36,458	40,803	43,600
Grants receivable	6	11,500	174,143	185,643	217,093
		36,537	236,789	273,326	292,166
Resources Expended					
<u>Charitable activities</u>					
Wages and salaries		15,567	139,669	155,236	185,695
Staff pensions		1,150	5,534	6,684	7,394
Fundraising Costs		8,050	0	8,050	9,313
Training		0	2,145	2,145	4,929
Travel Expenses		67	2,714	2,781	1,797
Volunteer expenses		0	0	0	133
Course Resources		180	3,303	3,483	1,180
Room Hire		3,139	8,745	11,884	8,011
Insurance		0	1,218	1,218	1,208
Computer costs		28	0	28	715
New Website Development		0	5,400	5,400	0
Refreshments		2,165	610	2,775	766
Gifts for Families (Giving Tree)		96	107	203	2,830
Payroll Bureau		0	610	610	886
DBS Checks		12	262	274	711
		30,454	170,317	200,771	225,569
<u>Governance costs</u>					
Volunteer and Staff Appreciation		0	74	74	198
Rent		0	10,800	10,800	9,821
Telephone		144	2,463	2,607	2,200
Postage		69	42	111	102
Computer costs		0	3,418	3,418	3,572
Photocopying / Printing		3	30	33	107
Stationery		56	106	162	193
Trade subscriptions		1,053	0	1,053	973
Publicity and promotional events		1,186	0	1,186	643
Accountancy fees		613	0	613	612
Book Keeping and Admin		2,725	27,639	30,364	31,198
Bank Charges		38	27	65	68
		5,887	44,599	50,486	49,686
Total Resources Expended		36,341	214,916	251,257	275,255
Net incoming resources for year		196	21,873	22,069	16,911
Balance brought forward		57,177	89,704	146,881	129,970
Balance carried forward		57,372	111,577	168,949	146,881

Parenting Special Children

(Registration number: 07351094)
Balance Sheet as at 30 November 2023

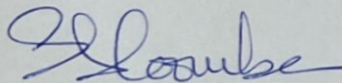
	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		168,949	146,881
Funds of the charity:			
Restricted income funds			
Restricted funds		111,577	89,704
Unrestricted income funds			
Unrestricted funds		57,372	57,177
Total funds		168,949	146,881

For the financial year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 4 to 17 were approved by the trustees, and authorised for issue on 26 January 2024 and signed on their behalf by:



Sam Coombes
Trustee

Parenting Special Children

Statement of Cash Flows for the Year Ended 30 November 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		22,069	16,911
Working capital adjustments			
Decrease in creditors		-	(600)
Net cash flows from operating activities		<u>22,069</u>	<u>16,311</u>
Net increase in cash and cash equivalents		22,069	16,311
Cash and cash equivalents at 1 December		<u>146,881</u>	<u>130,570</u>
Cash and cash equivalents at 30 November		<u>168,949</u>	<u>146,881</u>

All of the cash flows are derived from continuing operations during the above two periods.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Arcade
Glebe Road
Reading
Berkshire
RG2 7AG

These financial statements were authorised for issue by the trustees on 26 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Parenting Special Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

3 Employee Salary Disclosure

The Charity Employed no staff earning in excess of £60,000 per annum.

4 Employment Costs

	Note	2023 £	2022 £
Salaries		193,857	226,206
Employers NI		9,987	12,398
Pension		6,684	7,394
		<u>210,528</u>	<u>245,998</u>

5 Full and Part Time Employees

	Note	2023 £	2022 £
Full Time		3	3
Part Time		12	14
		<u>15</u>	<u>17</u>

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Notes to the Financial Statements for the Year Ended 30 November 2023

6 Grants received

Grants Received - restricted funds

	Note	2023 £	2022 £
National Lottery		32,234	59,035
The Good Exchange/Greenham Trust		22,933	48,446
NHS Berkshire West CCG		25,000	24,656
NHS Berkshire East CCG		15,529	11,909
Children In Need		11,254	-
West Berkshire Council (ACL)		10,274	8,000
Garfield Weston		10,000	10,000
Berkshire Community Foundation		7,497	6,241
Comic Relief		8,648	-
Global Make Some Noise		5,000	-
Reading Borough Council		4,900	9,863
One Slough Community Fund		4,711	4,711
The Earley Charity		3,000	-
Brooks Small Grants		2,800	-
Shanley Foundation		2,500	-
Barkham Parish Council		1,000	-
Binfield Parish Council		1,000	-
The Lewis Baylis Charitable Trust		1,000	-
David Solomons Charitable Trust		750	-
Earley Town Council		700	-
Warfield Parish Council		600	-
Brighter Futures for Children		500	-
Finchampstead Parish Council		500	-
Wargrave Parish Council		500	-
Winnersh Parish Council		500	-
Twyford Parish Council		400	-
Charvil Parish Council		300	-
Heathrow Community Trust		113	2,144
Asda Foundation		-	1,032
Bracknell Involve Community Fund		-	6,576
Co-Op Community Fund		-	3,380
John Sykes Foundation		-	1,000
Persimmon Homes		-	1,000
Reading Dispensary Trust		-	600

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Notes to the Financial Statements for the Year Ended 30 November 2023

	2023	2022
Note	£	£
Postcode Society Trust	-	500
	<u>174,143</u>	<u>199,093</u>

Grants Received - unrestricted funds

	2023	2022
Note	£	£
Masonic Charitable Foundation	5,000	5,000
Mobbs Memorial Trust	1,500	-
David Brownlow Foundation	5,000	10,000
The Giving Tree	-	3,000
	<u>11,500</u>	<u>18,000</u>

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Notes to the Financial Statements for the Year Ended 30 November 2023

7 Other Income

Other income - restricted funds

	2023	2022
Note	£	£
Courses and workshops	2,582	9,318
Commissioned Services	27,510	29,221
Auticulate subscriptions and fees	6,225	3,372
Refund of venue hire	141	-
	<u>36,458</u>	<u>41,911</u>

Other income - unrestricted funds

	2023	2022
Note	£	£
Conference	4,335	-
Courses and Workshops	10	359
University Internship	-	1,330
	<u>4,345</u>	<u>1,689</u>

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Notes to the Financial Statements for the Year Ended 30 November 2023

8 Donations and fundraising

	Note	2023 £	2022 £
The Big Give Campaign		18,307	15,168
BNI Fundraising		6,354	-
Individual Donations		7,317	9,468
Invesco		4,000	-
Mayoral Charity of the Year		2,300	-
The Alchemy Foundation		1,000	-
The Lockett Trust		1,000	-
The Gerald Palmer Eling Trust		800	-
Future Care Group		500	-
Stewardship Charity Giving		500	-
Euro Car Parts		500	-
The Squire Patton Boggs Charitable Trust		250	-
Amazon Core Europe		173	-
CAF Donations		170	120
Reading Community Lottery		117	130
Aldermaston School		-	91
Amazon Smile		-	213
ASDA		-	200
BCMY Ltd		-	36
Charitable Trusts		-	500
Credit-Suisse		-	500
Rotary Club of Easthampstead		-	199
Reading Roadrunners		-	937
St Dominic Savio Catholic School		-	250
VISA Europe		-	200
		<u>43,288</u>	<u>28,012</u>

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Notes to the Financial Statements for the Year Ended 30 November 2023

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Reserve Policy

The trustees have reviewed the charity's needs for reserves, in line with the guidance issued by the Charity Commission, and have set aside or designated £60,000 to safeguard the charity's service commitment in the event of delays in receipt of grants or accrued legacies. This approximates to 3 months running costs. The Charity's reserves also include designated funding for the development of the new website of £18,700 which is expected to launch in the 2024 financial year. The Trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

The reserves figure at 30th November 2022 was £68,000.

11 Unrestricted funds

All unrestricted funds held are unrestricted and available to be applied in furtherance of Parenting Special Children's charitable objectives at the discretion of the Trustees.

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Notes to the Financial Statements for the Year Ended 30 November 2023

12 Trustee's expenses

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.