

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 2021

Parenting Special Children

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Parenting Special Children

Reference and Administrative Details

Chairman

Elena King

Trustees

Sam Coombes, Director / Treasurer
Sarah Bamford
Sarah Croxford
David Nader

Principal Office

Arcade
Glebe Road
Reading
Berkshire
RG2 7AG

The charity is incorporated in England and Wales

Company Registration Number

07351094

Charity Registration Number

1141172

Independent Examiner

Rachel Eden, ACMA

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 of the charitable company for the year ended 30 November 2021.

Objectives and activities

Public benefit

In setting its plans and priorities for areas of work, the trustees of Parenting Special Children have had regard to the guidance from the charity commission on the public statement of benefit.

This financial year has continued to present a significant challenge to us, as has been experienced across the charity sector, in terms of the ability to attract major grant funding in an increasingly difficult funding environment, together with restrictions on fundraising activities as a result of the pandemic.

Due to the level of covid related grants that the charity was awarded in FY20, for which the project deliverables and therefore expenditure took place during FY21, the impact of this has led to a net deficit position of our resources of approximately £31,000, as we had expected.

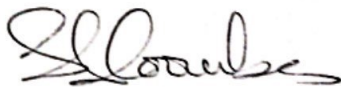
The charity has worked extremely hard to improve this position by the continued expansion of our services to a wider range of service users, both face to face and online, and focus on our commissioned income stream in order to diversify our income as much as possible, whilst adopting a careful and effective approach to the management of our expenditure.

These measures that we are taking will ensure that the charity will continue to be sustainable going forwards, with a breakeven position expected for FY22, and then with the engagement of a dedicated grant writer, we expect to generate a surplus from FY23 onwards.

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.

Structure, governance and management

The annual report was approved by the trustees of the charity on 8 April 2022 and signed on its behalf by:



.....
Sam Coombes
Trustee

Parenting Special Children

Statement of Trustees' Responsibilities

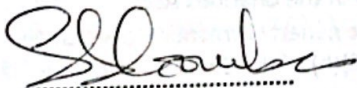
The trustees (who are also the directors of Parenting Special Children for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 8 April 2022 and signed on its behalf by:



Sam Coombes
Trustee



**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 2021

**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.

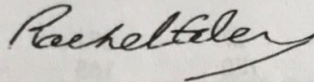
**Independent
examiner's statement**

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: 19/07/2022

Name:

Rachel Eden

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).

Parenting Special Children

Statement of Financial Activities for the Year Ended 30 November 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
Incoming Resources					
Donations and Fundraising	13	12,735	10,439	23,174	29,768
Gift Aid tax reclaimed		718	1,979	2,697	1,127
Other income	12	19,662	41,211	60,873	43,287
Grants receivable	11	1,700	158,571	160,271	254,578
		34,815	212,200	247,015	328,760
Resources Expended					
<u>Charitable activities</u>					
Wages and salaries		12,363	195,049	207,412	179,620
Staff pensions		625	7,071	7,696	6,352
Fundraising Costs		7,690		7,690	3,784
Training				0	6,808
Travel Expenses		27	571	598	2,649
Volunteer expenses		150	185	335	416
Course Resources		58	933	991	1,674
Room Hire		193	963	1,156	6,725
Insurance		271	813	1,084	1,322
Computer costs			240	240	
Refreshments		234	641	875	887
Gifts for Families		495	260	755	976
Payroll Bureau		172	515	687	625
DBS Checks			108	108	759
		22,278	207,349	229,627	212,597
<u>Governance costs</u>					
Volunteer and Staff Appreciation		192	307	499	526
Rent		2,433	7,299	9,732	13,583
Telephone and fax			2,216	2,216	2,078
Postage			439	439	206
Computer costs		1,208	3,623	4,831	5,318
Photocopying / Printing			260	260	1,585
Stationery			405	405	452
Trade subscriptions		578		578	
Sundry expenses					752
Publicity					955
Accountancy fees		679		679	68
Book Keeping and Admin		7,123	21,541	28,664	24,596
Independent examiner's fee					360
HR Fees					576
		12,213	36,090	48,303	51,055
Total Resources					
Expended		34,491	243,439	277,930	263,652
Net outgoing resources for year		324	-31,239	-30,915	65,108
Balance brought forward		52,828	108,057	160,885	95,777
Balance Carried forward		53,152	76,818	129,970	160,885

The notes on pages 8 to 15 form an integral part of these financial statements.

Parenting Special Children

(Registration number: 07351094)
Balance Sheet as at 30 November 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		130,570	161,285
Creditors: Amounts falling due within one year	10	(600)	(400)
Net assets		<u>129,970</u>	<u>160,885</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		76,818	108,057
Unrestricted income funds			
Unrestricted funds		<u>53,152</u>	<u>52,828</u>
Total funds	11	<u>129,970</u>	<u>160,885</u>

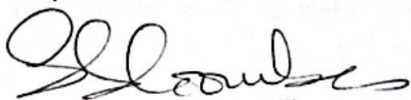
For the financial year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 8 April 2022 and signed on their behalf by:



Sam Coombes
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

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 8 April 2022.

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

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.

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.

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's 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 2021

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 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.

4 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.

5 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 £68,000 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 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 2020 was £62,000.

All covid designated funding was spent in the 2021 Financial Year.

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

6 Full and Part Time Employees

	Note	2021 £	2020 £
Full Time		3	3
Part Time		16	16
		<u>19</u>	<u>19</u>

7 Employee Salary Disclosure

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

8 Employment Costs

	Note	2021 £	2020 £
Salaries		230,897	196,448
Employers NI		12,869	11,551
Pension		<u>7,696</u>	<u>6,352</u>
		<u>251,462</u>	<u>214,351</u>

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

9 Grants received

Grants Received - restricted funds

	Note	2021 £	2020 £
Berkshire Community Foundation		4,956	9,610
Big Lottery		54,183	108,943
ESFA Community Training		11,040	3,680
Field Seymour Parkes Foundation		2,500	-
Healthwatch Wokingham		732	-
Hedley Foundation		1,000	-
MCKS Foundation		10,000	-
NHS Berkshire East CCG		8,938	15,995
NHS Berkshire West CCG		23,900	14,993
Peoples Health Trust		4,173	14,606
The Good Exchange		29,149	14,692
West Berkshire Council		8,000	8,000
Baily Thomas Charitable Fund		-	5,000
Brighter Futures - Troubled Families Programme		-	300
CAF - Coronavirus emergency fund		-	10,000
Children In Need		-	11,702
Edward Gosling Foundation		-	5,000
Co-Op Community Fund		-	1,417
Elizabeth Jane Foundation		-	2,000
Garfield Weston		-	20,000
Reading Borough Council		-	4,640
Syder Foundation		-	2,000
Tesco Bags of help		-	500
		158,571	253,078

Grants Received - unrestricted funds

	Note	2021 £	2020 £
Grants Received - unrestricted funds		-	1,500
The Giving Tree		1,200	-
TK MAxx		500	-
		1,700	1,500

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

10 Other Income

Other income - restricted funds

	Note	2021 £	2020 £
Courses and workshops		8,342	3,384
Commissioned Services		26,720	17,661
Auticulate subscriptions & Donations		-	6,274
Refund		-	292
Furlough Grant		6,149	5,397
		<u>41,211</u>	<u>33,008</u>

Other income - unrestricted funds

	Note	2021 £	2020 £
Conference		8,270	5,213
Courses and Workshops		7,612	3,500
Furlough Grant		-	1,567
University Internship		3,780	-
		<u>19,662</u>	<u>10,280</u>

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

11 Donations and fundraising

	Note	2021 £	2020 £
Amazon Covid Donation		2,494	-
Amazon Smile		154	123
Bounce Sponsorship		488	-
Boyes Turner		300	-
CAF Donations		120	1,250
Charitable Trusts		1,000	533
Easter Egg Appeal		100	-
Flower Shop Donation		445	-
Individual Donations		6,528	6,762
Mulberry Lodge		500	-
Raffle Sales		966	-
Reading Community Lottery		162	-
Reading Roadrunners		1,147	-
The Big Give		6,404	-
Tommy Hollis Childrens Fund		1,533	-
Waitrose Community Matters		333	-
Woodley and Earley Lions		500	-
Springboard Charities		-	500
Gerald Palmer Eling Trust		-	750
Leathersellers		-	19,700
Blakemore Foundation		-	100
Priory Lodge		-	50
		<u>23,174</u>	<u>29,768</u>

Parenting Special Children

Notes to the Financial Statements for the Year Ended 30 November 2021

12 Taxation

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

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other Accountancy Accrual	600	400

14 Funds

	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted funds				
General	52,828	34,815	(34,491)	53,152
Restricted funds	108,056	212,200	(243,438)	76,818
Total funds	160,884	247,015	(277,929)	129,970
	Balance at 1 December 2019 £	Incoming resources £	Resources expended £	Balance at 30 November 2020 £
Unrestricted funds				
General	29,522	42,205	(18,899)	52,828
Restricted funds	66,255	286,555	(244,753)	108,057
Total funds	95,777	328,760	(263,652)	160,885