

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 2022

Rachel Eden  
ACMA, Holly Brook Associates.

## **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

#### **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, Holly 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 of the charitable company for the year ended 30 November 2022.

#### **Objectives and activities**

##### **Public benefit**

FY22 has presented the charity with continued funding challenges, with the demand from the families we support higher than ever. The impact of the pandemic is still being widely felt, and this year's cost of living pressures have greatly compounded the difficulties that are being faced by families using our services.

The charity is very mindful of the need to conduct regular and robust financial and operational management reviews, in the face of increasing costs. This approach provides a realistic and forward-looking evaluation of our financial position, with appropriate measures being taken where necessary.

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, however we expect the funding environment to remain a challenge in FY23.

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 Bamford  
Sarah Croxford  
David Nader

##### **Chairperson:**

Elena King

#### **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:

## Parenting Special Children

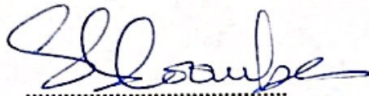
### Trustees' Report

- 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.

The annual report was approved by the trustees of the charity on 27 January 2023 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 2022

**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.

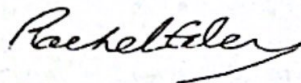
**Independent  
examiner's statement**

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: 22/03/2023

Name: Rachel Eden

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

ACMA (Chartered Institute of Management Accountants)

Address:

Holy Brook Associates Ltd

Curious Lounge, 1<sup>st</sup> 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 2022**

		2022	2022	2022	2021
		Unrestricted	Restricted		
	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
<b>Incoming Resources</b>					
Donations and Fundraising	8	24,537	3,475	28,012	23,174
Gift Aid tax reclaimed		2,672	789	3,461	2,697
Other income	7	1,689	41,911	43,600	60,873
Grants receivable	6	18,000	199,093	217,093	160,271
		46,898	245,268	292,166	247,015
<b>Resources Expended</b>					
<u>Charitable activities</u>					
Wages and salaries		24,079	161,616	185,695	207,412
Staff pensions		1,661	5,733	7,394	7,696
Fundraising Costs		9,313		9,313	7,690
Training		175	4,754	4,929	0
Travel Expenses		61	1,736	1,797	598
Volunteer expenses			133	133	335
Course Resources			1,180	1,180	991
Room Hire		567	7,444	8,011	1,156
Insurance			1,208	1,208	1,084
Computer costs			715	715	240
Refreshments		225	541	766	875
Gifts for Families (Giving Tree)		2,830		2,830	755
Payroll Bureau			886	886	687
DBS Checks		36	675	711	108
		38,946	186,623	225,569	229,627
<u>Governance costs</u>					
Volunteer and Staff Appreciation		69	129	198	499
Rent		111	9,710	9,821	9,732
Telephone			2,200	2,200	2,216
Postage		29	73	102	439
Computer costs			3,572	3,572	4,831
Photocopying / Printing			107	107	260
Stationery		32	160	193	405
Trade subscriptions		973		973	578
Publicity and promotional events		643		643	
Accountancy fees		612		612	679
Book Keeping and Admin		1,400	29,798	31,198	28,664
Bank Charges		58	10	68	
		3,927	45,759	49,686	48,303
Total Resources Expended		42,873	232,382	275,255	277,930
Net outgoing resources for year		4,025	12,886	16,911	-30,915
Balance brought forward		53,152	76,818	129,970	160,885
Balance carried forward		57,177	89,704	146,881	129,970



## Parenting Special Children

(Registration number: 07351094)  
Balance Sheet as at 30 November 2022

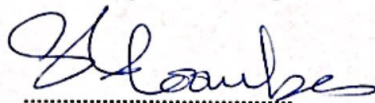
	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		146,881	130,570
<b>Creditors: Amounts falling due within one year</b>	10	-	(600)
<b>Net assets</b>		<u>146,881</u>	<u>129,970</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		89,704	76,818
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>57,177</u>	<u>53,152</u>
<b>Total funds</b>		<u>146,881</u>	<u>129,970</u>

For the financial year ending 30 November 2022 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 16 were approved by the trustees, and authorised for issue on 27 January 2023 and signed on their behalf by:



Sam Coombes  
Trustee

## Parenting Special Children

### Statement of Cash Flows for the Year Ended 30 November 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		16,911	(30,915)
<b>Working capital adjustments</b>			
(Decrease)/increase in creditors	10	(600)	200
Net cash flows from operating activities		16,311	(30,715)
Net increase/(decrease) in cash and cash equivalents		16,311	(30,715)
Cash and cash equivalents at 1 December		130,570	161,285
Cash and cash equivalents at 30 November		146,881	130,570

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 2022**

#### **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 27 January 2023.

#### **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 2022**

#### ***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 2022

#### 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	2022 £	2021 £
Salaries		226,206	230,897
Employers NI		12,398	12,869
Pension		7,394	7,696
		<u>245,998</u>	<u>251,462</u>

#### 5 Full and Part Time Employees

	Note	2022 £	2021 £
Full Time		3	3
Part Time		14	16
		<u>17</u>	<u>19</u>

## Parenting Special Children

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 6 Grants received

##### Grants Received - restricted funds

	Note	2022 £	2021 £
National Lottery		59,035	54,183
The Good Exchange/Greenham Trust		48,446	29,149
NHS Berkshire West CCG		24,656	23,900
NHS Berkshire East CCG		11,909	8,938
Garfield Weston		10,000	-
Reading Borough Council		9,863	-
West Berkshire Council		8,000	8,000
Bracknell Involve Community Fund		6,576	-
Berkshire Community Foundation		6,241	4,956
One Slough Community Fund		4,711	-
Co-Op Community Fund		3,380	-
Heathrow Community Trust		2,144	-
Asda Foundation		1,032	-
John Sykes Foundation		1,000	-
Persimmon Homes		1,000	-
Reading Dispensary Trust		600	-
Postcode Society Trust		500	-
ESFA Community Training		-	11,040
MCKS Foundation		-	10,000
Peoples Health Trust		-	4,173
Field Seymour Parkes Foundation		-	2,500
Hedley Foundation		-	1,000
Healthwatch Wokingham		-	732
		<u>199,093</u>	<u>158,571</u>

##### Grants Received - unrestricted funds

	Note	2022 £	2021 £
David Brownlow Foundation		10,000	-
Masonic Charitable Foundation		5,000	-
The Giving Tree		3,000	1,200
TK MAxx		-	500
		<u>18,000</u>	<u>1,700</u>



## Parenting Special Children

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 7 Other Income

##### Other income - restricted funds

	Note	2022 £	2021 £
Courses and workshops		9,318	8,342
Commissioned Services		29,221	26,720
Auticulate subscriptions		3,372	-
Furlough Grant		-	6,149
		41,911	41,211

##### Other income - unrestricted funds

	Note	2022 £	2021 £
Conference		-	8,270
Courses and Workshops		359	7,612
University Internship		1,330	3,780
		1,689	19,662

## Parenting Special Children

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 8 Donations and fundraising

	Note	2022 £	2021 £
Aldermaston School		91	-
Amazon Smile		213	154
ASDA		200	-
BCMY Ltd		36	-
CAF Donations		120	120
Charitable Trusts		500	1,000
Credit-Suisse		500	-
Individual Donations		9,468	6,528
Reading Community Lottery		130	162
Rotary Club of Easthampstead		199	-
Reading Roadrunners		937	1,147
St Dominic Savio Catholic School		250	-
The Big Give Campaign		15,168	6,404
VISA Europe		200	-
Amazon Covid Donation		-	2,494
Bounce Sponsorship		-	488
Boyes Turner		-	300
Easter Egg Appeal		-	100
Flower Shop Donation		-	445
Mulberry Lodge		-	500
Raffle Sales		-	966
Tommy Hollis Childrens Fund		-	1,533
Waitrose Community Matters		-	333
Woodley and Earley Lions		-	500
		28,012	23,174



## Parenting Special Children

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 9 Taxation

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

#### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	-	600

#### 11 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 2021 was £68,000.

#### 12 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.

## **Parenting Special Children**

### **Notes to the Financial Statements for the Year Ended 30 November 2022**

#### **13 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.