

Company number: 4249272

Charity Number: 1092560

Parents Against Child Exploitation

Report and Financial Statements
For the year ended 31 March 2021

Parents Against Child Exploitation

Reference and administrative information for the year ended 31 March 2021

Company number: 4249272

Charity number: 1092560

Registered office and operational address: Unit 10, Waverley House, Killingbeck Drive,
Leeds, LS14 6UF

Other name that the charitable company uses: PACE

Trustees: *Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:*

| | |
|--------------------------------|----------------------------|
| Ann Lucas | Chair |
| Mike Brown | Treasurer |
| Chantelle Forbes (nee Grobler) | Secretary |
| Paul Burnside | |
| Tom Duffin | Appointed 23 November 2020 |
| Maxine Gott | Appointed 23 November 2020 |
| Ian Hardwick | |
| Sandra Johnson | Appointed 22 February 2021 |
| Aravinda Kosaraju | Appointed 23 November 2020 |
| Jane Martin | |
| Laura Remington | |

Key Management Personnel:

| | |
|----------------|---------------------------------|
| Gill Gibbons | Chief Executive Officer |
| Lindsay Dalton | Head of Partnerships & Training |

Bankers: Leeds Building Society, Street Lane Branch, Leeds LS8 1AP
CCLA Investment Management Ltd, 80 Cheapside, London EC2V 6DZ
Co-op Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

Solicitors: Wrigleys Solicitors, 19 Cookridge Street, Leeds LS2 3AG

Independent Examiner:

Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey Street, Manchester M4 6JG

Parents Against Child Exploitation

Report and Financial Statements for the year ended 31 March 2021

PACE trustees present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Objects

The objects* of the charitable company as set out in the Memorandum and Articles of Association are:

- To advance the welfare of women and girls who are, or are at risk of, suffering from sexual exploitation, trafficking or violence through prostitution, with particular reference to pimps
- To advance public education about prostitution and its impact on individuals and society
- To advance the welfare and education of families affected by the activities of pimps

[These objects have been updated and amended by trustees at a board meeting held 11 May 2020 to be filed by Companies House.]*

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. In particular, the trustees considered how planned activities contributed to the aims and objectives they have set.

Summary of main activities

- **Work with Parents Affected by Child Exploitation**
 - Specialist telephone-based parent support workers provide parents with one-to one advocacy, advice and emotional support across England and Wales.
 - Face to face support, advocacy and advice for families affected by child sexual and criminal exploitation and delivered in local authority areas where Pace is commissioned to work within multi-agency teams.
 - Supporting parents to raise awareness about the impact of child exploitation on families.
 - Peer support for parents through facilitation of residential parent network events and Pace's online Parent Forum.
 - National volunteering programme with one-to-one volunteer befrienders matched to affected parents.
- **National Training and Development**
 - Delivering training to professionals including the police, social care, schools, foster carers and other frontline professionals.
 - Community Briefings to local services, school parent evenings, etc.
 - Presentations at national conferences
- **Policy, Research and Communications**
 - Development of Pace online resources, training and social media engagement
 - Marketing of national training programme
 - Research and evaluations to evidence our work

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- Production of resources for parents and partners
- Media briefings and interviews
- Contribution to consultation and reviews relating to child sexual exploitation

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The areas addressed by the planned activities are:

- Children experiencing threats outside the family home
- Affected families need for support as a result of their child's exploitation, and their agency in safeguarding their children.
- Statutory agencies and society in general about the threats facing children outside the home.

Beneficiaries of PACE's activities

- Affected parents
- Sexually and criminally exploited child or young person
- Siblings and other family members
- Professionals working to safeguard children
- Policy makers
- Non affected parents

How they benefit

- Affected parents reduce their isolation and shame, increase their understanding of exploitation, and increase their resilience. Parents supported by Pace parent liaison officers co-located with multi-agency partners see a reduction in children missing from home, an improvement in family relations, improved safeguarding measures at home, a reduction of children going in to care as a result of child exploitation, an increase in the disruption and conviction of perpetrators, and a reduction in the long term impact of exploitation on their child as they mature into adulthood.
- Sexually exploited children and young people person benefit from improved family relations and increased safety at home.
- Siblings and other family members benefit from improved family relations and increased safety at home.
- Professional partners benefit from learning about the impact of exploitation on families and are able to make better informed safeguarding decisions.
- Policy makers gain information from victims and their families which informs policy and practice on tackling child exploitation.
- Non affected parents benefit by learning about the warning signs of child exploitation and putting in place preventive measures to reduce the likelihood of exploitation occurring.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on safeguarding children sexually exploited by perpetrators outside the family through working with parents, and are undertaken to further PACE's charitable purposes for the public benefit.

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IMPACT OF COVID-19

Covid-19 continued to impact on our work in 2020/21. We changed our approach to reduce face-to-face contact

- We stopped home visits to parents in the areas where we have a parent liaison officer working within a multi-agency team and instead delivered support by phone.
- Video conferencing calls were set up for regular team meetings and supervision to prevent isolation and help staff engagement with the Pace team.
- All face-to-face training was postponed, training was transferred online, with appropriate recording equipment and technology set up, and payment via PayPal.

Our work in England and Wales

- We worked with 457 families
- We reached 51,148 professionals with our training
- We safeguarded 628 children

"I can't imagine where we would be without Pace. Our worker has been there to listen and offer support and teach us strategies to help handle some otherwise impossible situations."

Supporting parents and keeping children safe

Parent Liaison Officers: face to face support, advocacy and advice for families affected by child sexual and criminal exploitation.

- 303 Families supported
- 474 Children safeguarded
- 58 Families kept together (children kept out of care)
- 23 Investigations and prosecutions supported

'Thank you, you were the first person to give advice and properly listen. I am so glad I was put in touch with your service, what you do is amazing.'

National Parent Support service: specialist telephone-based parent support workers provides parents one-to-one advocacy, advice and emotional support across England and Wales.

- 154 Parents supported
- 307 Parents supported through the online forum

"Your response has been empathic, calm and really helpful. You're a fantastic listener and asked all the right questions. I now feel with Pace support I can go forwards and make life easier within my family."

Raising awareness and improving practice

Training professionals

- 47,000 professionals took awareness raising e-learning training about child exploitation
- 3,070 watched our Spotting the Signs video
- 860 professionals received interactive training
- 167 remote webinars watched
- 44 qualifications received for our Level 4 Accredited Award in Child Sexual Exploitation

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"This was one of the best sessions I have ever had. So many lessons for us here and I am going to take all of this into my practice."

"Great to listen to a real-life experience. Very powerful, honest and emotive. This has given me food for thought around how I communicate with my families. It highlights even more so the need for contextual safeguarding and how crucial partnership working is."

Campaigning

Supporting parents to raise awareness about the impact of child exploitation on families

- 58 parents are involved in our parent consultancy group
- 20 parents consulted with research to improve the way exploited children with disabilities are supported by services.
- 13 parents were supported to share their lived experience with front-line professionals through training or recorded media.
- 5 parents are Trustees for Pace.
- 3 parents consulted with the University of Bedfordshire about the impact of re-locating affected children away from the family home

"As a parent I felt so powerless and frustrated during what was happening to my child. It felt great to really be heard by someone outside of Pace. It felt like I got some power back."

'Being involved in creating training resources felt really powerful. I didn't feel heard by agencies most of the time with what was happening with my child. Doing this made me feel as if I wasn't forgotten and that I was finally being heard.'

Communications / Policy / Research

Current reach

We have had 95,057 visitors to the website, viewing 269,144 pages of content. We have a combined social media audience of 8,612 and 17,378 subscribers to our newsletter.

Activities

- We redesigned the Pace website in December 2020 to enhance the usability for parents accessing the website on their mobile phones and share new resources about child criminal exploitation.
- A new Learning Management System was launched in April 2020, making a suite of webinars and e-learning courses available to front-line professionals.
- The online parent forum was redeveloped and launched in March 2021 for affected parents to share their lived-experience and gain non-judgmental support and advice from their peers.

Fundraising

Grants

- Lottery Community Fund: 4 year grant, Oct 2019 to Oct 2023, for Head of Parent Support Operations, Parent Participation Coordinator and Office Manager.
- Bromley Trust: 3 years unrestricted funding to May 2020.
- Esmee Fairbairn Foundation: 5 year grant, 2017 - 2022, for the CEO.
- Esmee Fairbairn Foundation: one-off Covid response grant.
- Evan Cornish Foudnation: one-off grant for core costs.
- John Laing Charitable Trust: 3 year grant, October 2019 to September 2022, for Head of Communications & Marketing.

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- Leathersellers Company Charitable Foundation: 4 year grant, January 2018 to December 2021, for National Parent Support work.
- Pilgrim Trust: 3 year grant, 2020 - 2023, for core costs
- Samworth Foundation: 3 year grant, 2020 - 2023, for Head of Training & Development.
- Tudor Trust: 3 year grant, 2019 - 2022, for national parent support service.

Commissions

- Blackburn with Darwen Safeguarding Children Partnership: 2020 – 2021, Engage Parent Liaison Officer
- Rochdale Borough Council: 2020 – 2021, Rochdale Parent Liaison Officer
- Calderdale Council: Sept 2020 – March 2022, Calderdale Parent Liaison Officer
- Kirklees Council: January 2019 to March 2022, Kirklees Parent Liaison Officer
- Wakefield Council: January 2020 to March 2022, Wakefield Parent Liaison Officer
- Merseyside Police & Crime Commission: July 2020 to June 2021, Liverpool Parent Liaison Officer
- North Yorkshire Police & Crime Commission: July 2019 to Mar 2022, North Yorkshire Parent Liaison Officer
- North Yorks Covid-19 Extraordinary MoJ grant: May 2020 to Mar 2021
- West Yorkshire Police & Crime Commission: match funding with Calderdale, Kirklees and Wakefield Councils.

Financial review

Reserves at the year end were £242,258 (2020: £143,784), comprising Restricted funds of £nil (2020: £13,132) and unrestricted funds of £242,258 (2020: £130,652).

Reserves policy

In 2021/22 with a budgeted income and expenditure of around £900,000 the minimum reserves needed to cover 3 months running costs is **£225,000**.

Plans for 2021 - 2022

- **National Parent Support:** work with parents in England and Wales from 150 families per year affected by sexual and criminal exploitation.
- **Commissioning Partnerships:** manage up to 8 commissioning partnerships with local authorities and the police in 2020-21, and develop new commissions in London and the South East from 2022.
- **Campaigning / Parent Participation:** create opportunities for parents to speak directly or through video and audio clips at training events and conferences, meet key policy makers, talk to the media, and share their experience and expertise on social media.
- **Training:** deliver a menu of training courses to 1500 practitioners, and provide a range of online training webinars and e-courses.
- **Policy / Research / Communications:** produce evidenced evaluation on our work with parents to document the impact of our work. Develop digital capacity to help grow the organisation and enable learners to pay for training, donors to give on line, and manage our contacts with funders. Use all media channels to challenge myths and promote the relational safeguarding model as best practice in tackling child exploitation.

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Funding Strategy

- **Grants:** raise income from trusts, government, lottery to pay for our national parent support service, parent participation, and our policy, research and evaluations.
- **Contracts:** raise income from contracts with commissioning partners in England and Wales
- **Training:** raise money from training to sustain our training programme and help contribute to Pace core costs
- **Donations:** develop an individual donor programme and social media fundraising opportunities to raise money for projects and general core costs.

Structure, governance and management

Governing document and company status

- The organisation is a charitable company limited by guarantee, incorporated on 10 July 2001 and registered as a charity on 21 June 2002.
- The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. These objects have been revised in June 2020.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.
- The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.
- All Pace trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Trustee selection methods

- Trustees are selected by virtue of their experience and knowledge of child sexual exploitation, their experience as affected parents, and/or their understanding of the governance and management of voluntary sector organisations.
- Eligibility includes legal checks for unspent convictions, bankruptcy, insolvency and other prohibitions relating to service as a trustee of a charity.
- We advertise for new trustees through our own website and placement of adverts in other appropriate websites. Potential trustees are first contacted by the Chair of Trustees or CEO, complete an application, attend an interview with a minimum of 2 trustees and CEO, their references are checked, and once appointed, they are asked to sign the eligibility declaration relating to unspent convictions, bankruptcy, etc.

Organisational structure

The Trustees administer the Charity. The CEO, Gill Gibbons, is appointed by the Trustees to oversee the strategic and financial development of Pace and to manage and/or delegate the day-to-day operations of the Charity.

Risk management

Covid-19

- We have carried out a Covid-19 risk assessment and shared the results with staff.
- We set up cleaning, handwashing and hygiene procedures in line with guidance.
- We have taken all reasonable steps to help people work safely from a Covid-secure workplace or work from home.
- We have taken reasonable steps to maintain a 2m distance in the workplace.

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Finance

- Failure to secure grants, mitigated by appointment of Bid Writer starting January 2021, working with the CEO to submit bids to new and existing funds, and ensuring timely funding returns are submitted.
- Failure to secure commissions, mitigated by strategic and operational management of commissioning partnerships, promotion of benefits to current and new partners, and timely funding returns.
- Failure to secure income from training fees, mitigated by digital marketing, and development of training platform to support webinars, online training courses and online payment.
- Lack of proper financial management, mitigated by quarterly meetings of CEO, Treasurer and Finance Officer, and one person with overall financial and fundraising responsibilities

Staffing

- Change of CEO mitigated by good terms and conditions of employment, regular discussion with Chair of Trustees, and regular external clinical supervision.
- Loss of Head of Partnerships & Training, mitigated by good terms and conditions of employment, regular supervision, and external supervision.
- Staff resilience, illness and loss of key staff mitigated by external clinical supervision, regular team meetings, and membership of Croner Services with 24/7 HR support, and Croner Services health and safety support.
- Staffing capacity to fulfill our objectives, mitigated by funding strategy, prioritisation of work, and ensuring all stakeholders (i.e. parents, partners, funders, trustees, staff and volunteers) are aware of the impact of our work with families.

Reputation

- Damage caused to image / reputation mitigated by monitoring service delivery and staff performance.

Governance

- Lack of proper management or training mitigated by clarity of staff roles, staff supervision and information sharing.
- Data protection breaches mitigated by training and implementation of our Data Protection Policy, removable data being encrypted, staff handing in note-books at end of employment, and copyright of our training materials.
- Loss of marketing, mitigated by annual budget for marketing and publications, sign up to relevant digital platforms, up to date mailing and social media outreach, facilitating parents' involvement in communications, and engagement with key policy makers.
- Lack of infrastructure, mitigated by sign up to relevant CRMs and ensuring the server is backed up on and off site.
- Competition emerges, mitigated by ensuring we remain authentic and parent-led, continually learning, overseeing trustee conflict of interest, and protecting our intellectual property.
- Chair / board succession, mitigated by regular review of board membership and officer roles.

Parents Against Child Exploitation

Report and Financial Statements for the year ended 31 March 2021

Statement of responsibilities of the trustees

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

Company law requires PACE trustees to prepare financial statements for each financial year which 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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, PACE 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

PACE trustees are responsible for keeping proper accounting records that 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.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

PACE trustees' annual report has been approved by PACE Trustees on 27th October 2021 and signed on their behalf by:

..... Ann Lucas (Chair of Trustees)

Independent examiner's report
to the members of
Parents Against Child Exploitation

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 11 to 31.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street, Manchester M4 6JG

Date 22 December 2021

Parents Against Child Sexual Exploitation
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 59,355 | 143,106 | 202,461 | 187,733 |
| Charitable activities | 4 | - | 490,121 | 490,121 | 332,884 |
| Other trading activities | 5 | 78,492 | - | 78,492 | 72,852 |
| Investments | 6 | 198 | - | 198 | 336 |
| Total income | | 138,045 | 633,227 | 771,272 | 593,805 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 44,420 | - | 44,420 | 43,820 |
| Charitable activities | 8 | 98,548 | 529,830 | 628,378 | 606,991 |
| Total expenditure | | 142,968 | 529,830 | 672,798 | 650,811 |
| Net income/(expenditure) for the year | 10 | (4,923) | 103,397 | 98,474 | (57,006) |
| Transfer between funds | | 116,529 | (116,529) | - | - |
| Net movement in funds for the year | | 111,606 | (13,132) | 98,474 | (57,006) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 130,652 | 13,132 | 143,784 | 200,790 |
| Total funds carried forward | | 242,258 | - | 242,258 | 143,784 |

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

Parents Against Child Sexual Exploitation
Company number 4249272

Balance sheet as at 31 March 2021

| | Note | 2021 | 2020 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 15 | 1,610 | 2,146 |
| Current assets | | | |
| Debtors | 16 | 141,737 | 109,603 |
| Cash at bank and in hand | 17 | 289,238 | 208,104 |
| Total current assets | | 430,975 | 317,707 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 18 | (190,327) | (176,069) |
| Net current assets | | 240,648 | 141,638 |
| Net assets | | 242,258 | 143,784 |
| The funds of the charity: | | | |
| Restricted income funds | 20 | - | 13,132 |
| Unrestricted income funds | 21 | | |
| Reserves fund | | 242,258 | 130,652 |
| Designated fund | | - | - |
| | | 242,258 | 130,652 |
| Total charity funds | | 242,258 | 143,784 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 31 form part of these accounts.

Approved by the trustees on 27/10/2021 and signed on their behalf by:

Ann Lucas (Chair of Trustees)

Parents Against Child Sexual Exploitation

Statement of Cash Flows for the year ending 31 March 2021

| | Note | 2021 £ | 2020 £ |
|--|------|----------------|-----------------|
| Cash provided by/(used in) operating activities | 24 | 80,936 | (51,287) |
| <i>Cash flows from investing activities:</i> | | | |
| Dividends, interest, and rents from investments | | 198 | 336 |
| Proceeds from sale of tangible fixed assets | | - | (2,330) |
| Cash provided by/(used in) investing activities | | 198 | (1,994) |
| Increase/(decrease) in cash and cash equivalents in the year | | 81,134 | (53,281) |
| Cash and cash equivalents at the beginning of the year | | 208,104 | 261,385 |
| Cash and cash equivalents at the end of the year | | 289,238 | 208,104 |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - 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 and UK Generally Accepted Accounting Practice.

Parents Against Child Sexual Exploitation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities are the costs incurred to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

| | | |
|-------------------------------|-----|--------------------|
| Office equipment | 25% | (straight line) |
| Office fixtures and equipment | 25% | (reducing balance) |

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

There were contributions of £5,265 outstanding at the year-end (2020: £5,159).

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| Current reporting period | Unrestricted £ | Restricted £ | Total 2021 £ |
|-----------------------------------|-------------------|-----------------|-----------------|
| Donations | 6,218 | - | 6,218 |
| The Samworth Foundation | - | 58,106 | 58,106 |
| The Tudor Trust | - | 34,500 | 34,500 |
| Leathersellers Company | | | |
| Charitable Fund | - | 15,000 | 15,000 |
| John Laing Charitable Trust | - | 32,500 | 32,500 |
| Esmee Fairbairn Foundation | 30,137 | - | 30,137 |
| The Pilgrim Trust | 20,000 | - | 20,000 |
| The Evan Cornish Foundation | 3,000 | - | 3,000 |
| Eleanor Rathbone Charitable Trust | - | 3,000 | 3,000 |
| Total | 59,355 | 143,106 | 202,461 |
| Previous reporting period | Unrestricted £ | Restricted £ | Total 2020 £ |
| Donations | 25,093 | - | 25,093 |
| The Samworth Foundation | - | 49,611 | 49,611 |
| The Tudor Trust | - | 32,500 | 32,500 |
| Bromley Trust | 10,000 | - | 10,000 |
| Buttle UK | - | (711) | (711) |
| Leathersellers Company | | | |
| Charitable Fund | - | 15,000 | 15,000 |
| Dulverton Trust | - | 19,750 | 19,750 |
| John Laing Charitable Trust | 5,000 | 20,000 | 25,000 |
| The Kirkby Foundation | - | 8,490 | 8,490 |
| Souter Charitable Trust | 3,000 | - | 3,000 |
| Total | 43,093 | 144,640 | 187,733 |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

| Current reporting period | Unrestricted £ | Restricted £ | Total 2021 £ |
|---|-------------------|-----------------|-----------------|
| Esmee Fairbairn Foundation | - | 60,275 | 60,275 |
| Calderdale Council CCG | - | 48,000 | 48,000 |
| Rochdale MBC | - | 45,000 | 45,000 |
| North Yorkshire PCC | - | 55,000 | 55,000 |
| Kirklees Council | - | 40,356 | 40,356 |
| Blackburn with Darwen Borough Council | - | 35,600 | 35,600 |
| Wakefield Council | - | 47,839 | 47,839 |
| Merseyside PCC | - | 33,948 | 33,948 |
| Lottery Community Fund | - | 119,903 | 119,903 |
| University of Portsmouth Research Assistance Grant | - | 4,200 | 4,200 |
| Total | - | 490,121 | 490,121 |
| Previous reporting period | Unrestricted £ | Restricted £ | Total 2020 £ |
| Esmee Fairbairn Foundation | - | 58,990 | 58,990 |
| Calderdale Council CCG | - | 48,000 | 48,000 |
| Rochdale MBC | - | 45,000 | 45,000 |
| North Yorkshire PCC | - | 29,567 | 29,567 |
| Kirklees Council | - | 38,910 | 38,910 |
| Blackburn with Darwen Borough Council | - | 33,750 | 33,750 |
| Wakefield Council | - | 11,960 | 11,960 |
| Lottery Community Fund | - | 59,377 | 59,377 |
| Awards for All | - | 7,330 | 7,330 |
| Total | - | 332,884 | 332,884 |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Income from other trading activities

| | 2021 £ | 2020 £ |
|--------------|-------------|-------------|
| Course fees | 77,852 | 72,772 |
| Other income | 640 | 80 |
| | <hr/> | <hr/> |
| | 78,492 | 72,852 |
| | <hr/> <hr/> | <hr/> <hr/> |

All income from other trading activities is unrestricted.

6 Investment income

| | 2021 £ | 2020 £ |
|---------------------------|-------------|-------------|
| Income from bank deposits | 198 | 336 |
| | <hr/> | <hr/> |
| | 198 | 336 |
| | <hr/> <hr/> | <hr/> <hr/> |

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Cost of raising funds

| | 2021 £ | 2020 £ |
|---------------------------|-------------|-------------|
| Staff costs (see note 11) | 44,420 | 43,820 |
| | <hr/> | <hr/> |
| | 44,420 | 43,820 |
| | <hr/> <hr/> | <hr/> <hr/> |

All expenditure on cost of raising funds is unrestricted.

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of expenditure on charitable activities

| | Total 2021 £ | Total 2020 £ |
|---|-----------------|-----------------|
| Staff costs | 476,311 | 400,548 |
| Recruitment, training, supervision | 8,997 | 11,303 |
| Travel and subsistence | 5,357 | 37,014 |
| Training provision costs | 24,443 | 54,193 |
| Parent network days and peer support | - | 3,668 |
| Volunteers | 64 | 2,257 |
| Premises | 48,171 | 33,760 |
| Printing | 763 | 3,197 |
| Office overheads | 35,729 | 20,301 |
| Professional fees | 13,307 | 16,128 |
| Evaluation | - | 2,280 |
| Depreciation | 536 | 715 |
| Marketing and publicity | - | 240 |
| Governance and support costs (see note 9) | 14,700 | 21,387 |
| | <hr/> | <hr/> |
| | 628,378 | 606,991 |
| | <hr/> | <hr/> |
| | 2021 £ | 2020 £ |
| Restricted expenditure | 529,830 | 476,401 |
| Unrestricted expenditure | 98,548 | 130,590 |
| | <hr/> | <hr/> |
| | 628,378 | 606,991 |
| | <hr/> | <hr/> |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Analysis of governance and support costs

| Current reporting period | Basis of apportionment | Support £ | Governance £ | <i>Total 2021</i> £ |
|----------------------------------|-------------------------------|---------------------|------------------------|------------------------|
| Independent examination | Governance | - | 1,920 | 1,920 |
| Accountancy services | Support | 12,780 | - | 12,780 |
| | | <hr/> | <hr/> | <hr/> |
| | | 12,780 | 1,920 | 14,700 |
| | | <hr/> | <hr/> | <hr/> |
| Allocated as follows: | | | | |
| Charitable activities | | 12,780 | 1,920 | 14,700 |
| | | <hr/> | <hr/> | <hr/> |
| | | 12,780 | 1,920 | 14,700 |
| | | <hr/> | <hr/> | <hr/> |
| Previous reporting period | <i>Basis of apportionment</i> | <i>Support</i> £ | <i>Governance</i> £ | <i>Total 2020</i> £ |
| Trustee's expenses | Governance | - | 872 | 872 |
| Independent examination | Governance | - | 1,920 | 1,920 |
| Accountancy services | Support | 12,720 | - | 12,720 |
| Legal and professional | Governance | - | 5,875 | 5,875 |
| | | <hr/> | <hr/> | <hr/> |
| | | 12,720 | 8,667 | 21,387 |
| | | <hr/> | <hr/> | <hr/> |
| Allocated as follows: | | | | |
| Charitable activities | | 12,720 | 8,667 | 21,387 |
| | | <hr/> | <hr/> | <hr/> |
| | | 12,720 | 8,667 | 21,387 |
| | | <hr/> | <hr/> | <hr/> |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Net income/(expenditure) for the year

| | | |
|--|-------------|-------------|
| This is stated after charging/(crediting): | 2021 £ | 2020 £ |
| Depreciation | 536 | 715 |
| Operating lease rentals: | | |
| Property | 35,913 | 18,992 |
| Independent examiner's fee | 1,600 | 1,600 |
| | <hr/> <hr/> | <hr/> <hr/> |

11 Staff costs

Staff costs during the year were as follows:

| | | |
|------------------------------|-------------|-------------|
| | 2021 £ | 2020 £ |
| Wages and salaries | 449,030 | 382,748 |
| Social security costs | 36,224 | 31,434 |
| Pension costs | 35,477 | 30,186 |
| | <hr/> | <hr/> |
| | 520,731 | 444,368 |
| | <hr/> <hr/> | <hr/> <hr/> |
| Allocated as follows: | | |
| Cost of raising funds | 44,420 | 43,820 |
| Charitable activities | 476,311 | 400,548 |
| | <hr/> | <hr/> |
| | 520,731 | 444,368 |
| | <hr/> <hr/> | <hr/> <hr/> |

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 21 (2020: 16).

The average full time equivalent number of staff employed during the period was 17 (2020: 13).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the Head of Partnerships & Training (2020: the trustees and the Chief Executive Officer). The total employee benefits of the key management personnel of the charity were £103,865 (2020: £53,768).

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

There were no (2020: 4) trustees received travel and subsistence expenses during the year (2020: £871).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| North Yorkshire PCC | 55,000 | 29,567 |
| Rochdale MBC | 45,000 | 45,000 |
| Calderdale Council CCG | 48,000 | 48,000 |
| Kirklees Council | 40,356 | 38,910 |
| Blackburn with Darwen Borough Council | 35,600 | 33,750 |
| Wakefield Council | 47,839 | 11,960 |
| Merseyside PCC | 33,948 | - |
| | <hr/> | <hr/> |
| | 305,743 | 207,187 |
| | <hr/> | <hr/> |

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Fixed assets: tangible assets

| | Office equipment £ |
|-------------------------|--------------------------|
| Cost | |
| At 1 April 2020 | 33,890 |
| Additions | - |
| | <hr/> |
| At 31 March 2021 | 33,890 |
| | <hr/> <hr/> |
| Depreciation | |
| At 1 April 2020 | 31,744 |
| Charge for the year | 536 |
| | <hr/> |
| At 31 March 2021 | 32,280 |
| | <hr/> <hr/> |
| Net book value | |
| At 31 March 2021 | 1,610 |
| | <hr/> <hr/> |
| <i>At 31 March 2020</i> | <i>2,146</i> |
| | <hr/> <hr/> |

16 Debtors

| | 2021 £ | 2020 £ |
|-------------------------------|-------------|-------------|
| Grants & contracts receivable | 133,075 | 98,706 |
| Prepayments | 8,662 | 10,897 |
| | <hr/> | <hr/> |
| | 141,737 | 109,603 |
| | <hr/> <hr/> | <hr/> <hr/> |

17 Cash at bank and in hand

| | 2021 £ | 2020 £ |
|--------------------------|-------------|-------------|
| Cash at bank and on hand | 289,238 | 208,104 |
| | <hr/> | <hr/> |
| | 289,238 | 208,104 |
| | <hr/> <hr/> | <hr/> <hr/> |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|--------------------------|-----------|-----------|
| Accruals | 5,550 | 5,535 |
| Pension contributions | 5,265 | 5,159 |
| Other creditors | 1,117 | 6,054 |
| Deferred training income | 38,379 | 8,440 |
| Deferred income | 140,016 | 150,881 |
| | <hr/> | <hr/> |
| | 190,327 | 176,069 |
| | <hr/> | <hr/> |

19 Deferred income

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| The Samworth Foundation | | |
| Deferred grant brought forward | 58,106 | 49,611 |
| Received in the year | - | 58,106 |
| Released to income from charitable activities | (58,106) | (49,611) |
| The Tudor Trust | | |
| Deferred grant brought forward | 32,500 | 32,500 |
| Received in the year | 32,500 | 32,500 |
| Released to income from charitable activities | (32,500) | (32,500) |
| Esmee Fairbairn Foundation | | |
| Deferred grant brought forward | 60,275 | - |
| Received in the year | 61,560 | 119,265 |
| Released to income from charitable activities | (60,275) | (58,990) |
| Garfield Weston | | |
| Deferred grant brought forward | - | - |
| Received in the year | 25,000 | - |
| Released to income from charitable activities | - | - |
| Bromley Trust | | |
| Deferred grant brought forward | - | - |
| Received in the year | 5,000 | - |
| Released to income from charitable activities | - | - |
| Lancashire PCC | | |
| Deferred grant brought forward | - | - |
| Invoiced in the year | 15,956 | - |
| Released to income from charitable activities | - | - |
| | <hr/> | <hr/> |
| Deferred grant carried forward | 140,016 | 150,881 |
| | <hr/> | <hr/> |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of movements in restricted funds

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2021 £ |
|--|------------------------------------|-------------|------------------|----------------|-------------------------------------|
| Policy, development and research | - | 58,106 | (47,018) | (11,088) | - |
| Chief Executive Officer | - | 60,275 | (55,888) | (4,387) | - |
| National Parent Support | - | 173,603 | (126,749) | (46,854) | - |
| PLO Manager | - | 45,515 | (46,091) | 576 | - |
| Lancashire PLO | - | 29,100 | (24,721) | (4,379) | - |
| Calderdale PLO | - | 41,500 | (32,190) | (9,310) | - |
| Rochdale PLO | - | 40,000 | (36,748) | (3,252) | - |
| North Yorkshire PLO | - | 42,125 | (28,012) | (14,113) | - |
| Kirklees PLO | - | 33,856 | (32,050) | (1,806) | - |
| Wakefield PLO | - | 39,699 | (43,556) | 3,857 | - |
| Communications and fundraising | 13,132 | 37,500 | (27,942) | (22,690) | - |
| Liverpool Parent Liaison Officer | - | 28,948 | (25,865) | (3,083) | - |
| Training | - | 3,000 | (3,000) | | - |
| Total | 13,132 | 633,227 | (529,830) | (116,529) | - |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of movements in restricted funds (cont.)

| Previous reporting period | Balance at 1 April 2019 | Income | Expenditure | Transfers | Balance at 31 March 2020 |
|----------------------------------|--------------------------------|----------------|--------------------|------------------|---------------------------------|
| | £ | £ | £ | £ | £ |
| Policy, development and research | - | 49,611 | (43,074) | (6,537) | - |
| Chief Executive Officer | 3,653 | 58,990 | (57,266) | (5,377) | - |
| National Parent Support | 13,867 | 133,957 | (129,977) | (17,847) | - |
| PLO Manager | - | 29,375 | (53,424) | 24,049 | - |
| Lancashire PLO | - | 28,500 | (25,499) | (3,001) | - |
| Calderdale PLO | 12,411 | 42,000 | (38,775) | (15,636) | - |
| Rochdale PLO | 2,831 | 39,000 | (37,409) | (4,422) | - |
| North Yorkshire PLO | 7,499 | 25,567 | (24,198) | (8,868) | - |
| Kirklees PLO | 1,377 | 32,410 | (30,270) | (3,517) | - |
| Wakefield PLO | - | 10,335 | (6,751) | (3,584) | - |
| Communications and fundraising | 14,400 | 28,490 | (29,758) | - | 13,132 |
| Other | 711 | (711) | - | - | - |
| Total | 56,749 | 477,524 | (476,401) | (44,740) | 13,132 |

| Name of restricted fund | Description, nature and purposes of the fund |
|--------------------------------------|---|
| Policy, Development and Research | Funding from Samworth Foundation for Head of Partnerships & Training and Research |
| Chief Executive Officer | Funding from the Esmee Fairbairn Foundation for the Chief Executive Officer post |
| National Parent Support | Funding from Tudor Trust, Leathersellers Company Charitable Fund, & Lottery Community Fund for Head of Parent Support Operations, 2 x National Parent Support Workers and Volunteer and Parent Participation |
| National Parent Liaison Team Manager | Internal accounting transfers from local authority commissions with Rochdale, Calderdale, Kirklees, Wakefield, Blackburn with Darwen; and Offices of the Police and Crime Commissioner for North Yorks (NYPCC), West Yorks (WYPCC) and Merseyside |
| Lancashire Parent Liaison Officer | Funding from Blackburn with Darwen Safeguarding Partnership for the Lancashire Parent Liaison Officer |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of movements in restricted funds (cont.)

| | |
|--|---|
| Calderdale Parent Liaison Officer | Funding from Calderdale Borough Council and matched by WYPCC for a Parent Liaison Officer |
| Rochdale Parent Liaison Officer | Funding from Rochdale Borough Council for a Parent Liaison Officer |
| North Yorkshire Parent Liaison Officer | Funding from NYPCC for a Parent Liaison Officer |
| Kirklees Parent Liaison Officer | Funding from Kirklees Council and matched by WYPCC for a Parent Liaison Officer based in Kirklees and working with parents and partners tackling child exploitation |
| Wakefield Parent Liaison Officer | Funding from Wakefield Council and matched by WYPCC for a Parent Liaison Officer |
| Communications and Fundraising | Funding from John Laing Charitable Trust for Head of Communications and Evaluation of Parent Support |
| Liverpool Parent Liaison Officer | Funding from Office of the Police & Crime Commissioner for Merseyside for Liverpool Parent Liaison Officer, starting July 2020 |
| Training | Funding from Eleanor Rathbone Charitable Trust for training |
| Transfers | In respect of reallocation of costs and overspends/underspends on projects. |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movement in unrestricted funds

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2021 £ |
|---|--|---------------------|--------------------------|------------------------|--|
| General fund | 130,652 | 138,045 | (142,968) | 116,529 | 242,258 |
| | <u>130,652</u> | <u>138,045</u> | <u>(142,968)</u> | <u>116,529</u> | <u>242,258</u> |
| Previous reporting period | <i>Balance at 1 April 2019 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers £</i> | <i>As at 31 March 2020 £</i> |
| General fund | 49,399 | 116,281 | (174,410) | 139,382 | 130,652 |
| Designated fund - unfunded staff costs | 94,642 | - | - | (94,642) | - |
| | <u>144,041</u> | <u>116,281</u> | <u>(174,410)</u> | <u>44,740</u> | <u>130,652</u> |

Unrestricted fund Description, nature and purposes of the fund

| | |
|----------------------|---|
| General fund | The free reserves after allowing for all designated funds |
| Unfunded staff costs | Money set aside to pay staff in 2017/18, where no grant funding is available. |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

22 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total 2021 £ |
|---|-------------------------------|-----------------------------------|-----------------------------------|-------------------------|
| Tangible fixed assets | 1,610 | - | - | 1,610 |
| Net current assets/(liabilities) | 240,648 | - | - | 240,648 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 242,258 | - | - | 242,258 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Previous reporting period | <i>General fund £</i> | <i>Designated funds £</i> | <i>Restricted funds £</i> | <i>Total 2020 £</i> |
| <i>Tangible fixed assets</i> | <i>2,146</i> | <i>-</i> | <i>-</i> | <i>2,146</i> |
| <i>Net current assets/(liabilities)</i> | <i>128,506</i> | <i>-</i> | <i>13,132</i> | <i>141,638</i> |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Total</i> | <i>130,652</i> | <i>-</i> | <i>13,132</i> | <i>143,784</i> |
| | <hr/> | <hr/> | <hr/> | <hr/> |

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

| | Property | |
|--------------------|-----------|-----------|
| | 2021 £ | 2020 £ |
| Less than one year | 21,200 | 21,200 |
| One to five years | 58,300 | 79,500 |
| | <hr/> | <hr/> |
| | 79,500 | 100,700 |
| | <hr/> | <hr/> |

Parents Against Child Sexual Exploitation

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Reconciliation of net movement in funds to net cash flow from operating activities

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Net income/(expenditure) for the year | 98,474 | (57,006) |
| Adjustments for: | | |
| Depreciation charge | 536 | 715 |
| Dividends, interest and rents from investments | (198) | (336) |
| Decrease/(increase) in debtors | (32,134) | (65,711) |
| Increase/(decrease) in creditors | 14,258 | 71,051 |
| | <hr/> | <hr/> |
| Net cash provided by/(used in) operating | 80,936 | (51,287) |
| | <hr/> | <hr/> |