

UNIQUE WAYS

England & Wales · Charity number 1109413

Details

Other names	CALDERDALE PARENTS AND CARERS, THE CALDERDALE PARENT AND CARER'S COUNCIL, CPCC
Status	Registered
Legal form	Charitable company
Company number	05098716
Registered	2005-05-10
Register	View on the Charity Commission register

Contact

Address	Unique Ways Hanson Lane Enterprise Centre Hanson Lane Halifax HX1 5PG
Phone	01422343090
Email	hi@uniqueways.org.uk
Website	www.uniqueways.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO PROVIDE RELIEF AND SUPPORT TO CHILDREN WITH DISABILITIES AND/OR SPECIAL EDUCATIONAL NEED, THEIR PARENTS AND CARERS BY WORKING IN PARTNERSHIP WITH ALL AGENCIES PROVIDING SERVICES AND SUPPORT TO SAID PERSONS WITH THE OBJECT OF IMPROVING SERVICES AND PROMOTING POSITIVE ACCESS, SOCIAL INCLUSION, PROTECTION AND WELLBEING OF SUCH PERSONS.

Activities: We work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability
- **Who:** Children/young People

Geography

- **Area of benefit:** CALDERDALE
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£243,484	£204,628	-	-
2024-03-31	£130,894	£170,576	-	-
2023-03-31	£177,815	£182,986	-	-
2022-03-31	£150,465	£187,353	-	-
2021-03-31	£240,329	£148,414	-	-

Trustees

Name	Role	Appointed
Emma Poyser-Buxton		2018-09-03
Jemma Enright		2021-09-21
Richard Harry Hall		2025-06-09
Vikki Darby		2018-03-30

UNIQUE WAYS

England & Wales - Charity number 1109413

Accounts

Unique Ways

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements **for the year ended 31 March 2025**



Unique Ways

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Unique Ways

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Vikki Darby	Chair	
Jemma Enright	Vice Chair	
Emma Poyser-Buxton	Safeguarding Lead	
Laura Hall		Appointed 9 June 2025
Richard Hall		Appointed 9 June 2025
Alison Fielden		Resigned 18 September 2024
Shona Walsh	Company Secretary	
Charity number	1109413	Registered in England and Wales
Company number	05098716	Registered in England and Wales
Registered and principal address	Bankers	
Hanson Lane Enterprise Centre	Cooperative Bank	Barclays Bank PLC
Hanson Lane	PO Box 250	1 Churchill Place
Halifax	Skelmersdale	London
HX1 5PG	WN8 6WT	E14 5HP

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011, 10 August 2011, 29 October 2014 and 16 November 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. One third of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who is eligible under Article 3 3 may be reappointed.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To provide relief and support to children with disabilities and/or special educational need, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services and promoting positive access, social inclusion, protection and wellbeing of such persons.

The charity's main activities

The main activities of Unique Ways fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people.

This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Achievements and performance

Service Offer:-

Unique Ways provides 13 free services for Parent Carer Members of the charity.

Specialist one to one support:

Education Support (SEND Navigator).

Family Hubs Support (Family Hubs Navigator).

Form Filling Support (Volunteer – limited availability).

Membership Support (Membership Practitioner).

Sleep Support (Sleep Practitioner).

Training Courses and Workshops.

Peer Support Sessions (coffee mornings, afternoon teas and coffee evenings).

Sensory toy library.

Book library.

Max Card provider (family discount card).

Membership communications.

Targeted signposting.

Family Voice Calderdale (the Parent Carer Forum for Calderdale).

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance (continued)

Unique Ways Summary of Achievements and Impact (April 2024 – March 2025)

	Service Support Area	Q1:	Q2:	Q3:	Q4	Annual Total	Misc.:
1	Number of New Members joining the charity	176	138	136	204	654	3,570 Members as at March 2025
2	Number of Peer Support Sessions	11	7	11	11	40	
3	Number of Peer Support Attendees (Parent Carers)	50	27	58	48	183	
4	Number of training courses/workshops taken place	3	2	3	3	11	
5	Number of Training Course/Workshop Attendees (Parent Carers)	15	15	41	35	106	
6	Number of Parent Carers supported from Education Support Service			92	90	182	Service started October 2024
7	Number of Parent Carers supported from Form Filling Service			2	7	9	Postholder on maternity leave, no service. Volunteer did 9 appointments.
8	Number of Parent Carers supported from Family Hubs Service				55	55	Service started February 2025
9	Number of Parent Carers supported from Sleep Support Service	66	91	48	45	250	
10a	Number of items borrowed Sensory Toy Library Service	79	76	10	3	168	
10b	Number of families supported via Sensory Toy Library Service	1	3	6	1	11	1 st year of recording per family
11a	Number of items borrowed Book Library Service	7	6	12	11	36	
11b	Number of families supported via Book Library Service	1	6	8	4	19	1 st year of recording per family
12	Number of Parent Carer Members that completed (in full) our Annual Survey					74 completed responses 65%	
13	Website Visits (new)	3,980	2,557	3,474	2,536	12,547	1 st year of recording.
14	Facebook Likes (new)	2,905	2,942	3,048	3,105	12,000	1 st year of recording.

Introduction of new services

Education Support Service (SEND Navigator)

In October 2024, due to funding secured from the 'Change' Programme via the Local Authority, we were able to introduce a new service – Education Support Service. This service supports Parent Carers in navigating the complex world of SEND education and SEN support in mainstream schools

Family Hubs Support Service (Family Hubs Navigator)

In February 2025, due to funding secured from the National Family Hubs Programme via the Local Authority, we were able to introduce a new service – Family Hubs Navigator Service. There are now 15 Family Hub Centres throughout the borough of Calderdale.

The role of the Family Hubs Navigator is to create links and improve the SEND offer for families accessing Unique Ways and/or the network of Family Hubs, helping more families to understand and access the support available.

Staff:

Form Filling Support Service (Practitioner)

The Practitioner left on maternity leave in August 2024. There was gap in service provision until appointments could be offered.

Membership Support Service (Practitioner)

The Practitioner left in December 2024 after 3.5 years with the charity. The Trustees and staff would like to thank and acknowledge the contribution of Nicola Hanson in supporting the Parent Carer Members of the charity.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Parent Carer quote from 2024 – 2025

Hi Unique Ways,

Firstly, I would like to thank you personally for all your support, you've been absolutely amazing and a true credit to the charity world in Calderdale.

Initially, once we had received my son's autism diagnosis I were so overwhelmed and I didn't know where to even start as it were all so new to myself. I'm really glad I picked up the phone and rung you at Unique Ways.

I recall contacting you for the first time, and you were so calm and helpful over the phone and gave me lots of information and reassurances, this absolutely gave me the confidence and peace of mind that I'm not alone and there is support in place for families that may be experiencing similar situations to ourselves. The information you had provided were spot on! You also recommended for me to attend a course which you host.

The course in question was fantastic, it was very informative and helpful I cannot put in to words how much I appreciate your support and how much this helped my family and gave us the confidence and knowledge to deal with any future situations that may arise.

Again, I want to thank you all for your kindness and help, you've been an absolute pleasure to deal with during this period for me and family".

Parent Carer quote – March 2025

Family Voice Calderdale (Parent Carer Forum for Calderdale)

Annual Summary 2024 - 2025

	Area of work:	Quantity:
1	Total No. of surveys sent.	7
2	Total No. Of Survey Responses.	647
3	Total No. of Workstream meeting attendances.	100
4	Total No. of Workstream hours.	299.50
5	Total No. of PINS & CHANGE meetings.	230
6	Total No. Of PINS & CHANGE Hours.	405.75
6	Total No. Of Other Coproduction attendances.	46
7	Total No. Of Other Coproduction Hours.	102
8	Total No. of FVC Steering Group attendances.	98
9	Total No. Of FVC Steering Group Hours	198.5
10	Total No. Of Conference Attendees.	55 Parents, 35 Professionals (Full).
11	Total No. Of Coproduction Hours.	1,005.75 Hours

Financial review

The net income for the year was £38,377, including net expenditure of £28,648 on unrestricted funds and net income of £67,025 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £53,743.

The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Trustees have agreed to adopt reserves range from £60,000 - £120,000.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. 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;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 8/12/2025

Richard Hall (Trustee)

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Rhys North ACA

13/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Unique Ways
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	27,648	120,484	148,132	25,523
Contracts and service level agreements		87,701	-	87,701	101,619
Donated services		1,219	-	1,219	-
Fundraising income		3,528	-	3,528	2,864
Bank interest		844	-	844	677
Other income		2,060	-	2,060	211
Total income		123,000	120,484	243,484	130,894
Expenditure on:					
Salaries, NIC and pensions	(3)	73,994	36,436	110,430	91,901
Payroll and DBS charges		493	22	515	340
Other staffing costs		306	650	956	1,330
Staff training		277	310	587	791
Trainer and practitioner fees		31,171	6,041	37,212	18,849
Rent and rates		12,628	3,212	15,840	15,840
Utilities		3,638	1,242	4,880	6,800
Cleaning and renewals		1,271	-	1,271	1,754
Insurance		2,270	-	2,270	1,323
Office and general running costs		2,137	408	2,545	3,610
Independent examination		1,800	-	1,800	1,782
Photocopying		2,368	138	2,506	2,926
Telephone and internet		4,802	1,179	5,981	4,837
Promotion and publicity		-	-	-	544
Room hire		-	430	430	2,110
Stationery, postage and software		1,767	1,007	2,774	4,957
Activities and events		2,135	1,837	3,972	3,503
Fundraising expenditure		1,181	-	1,181	1,549
Depreciation		1,226	-	1,226	2,756
Website and IT costs		7,705	547	8,252	3,074
Total expenditure		151,169	53,459	204,628	170,576
Net income / (expenditure)		(28,169)	67,025	38,856	(39,682)
Other gains/(losses)	(4)	(479)	-	(479)	(152)
Net movement in funds		(28,648)	67,025	38,377	(39,834)
Fund balances brought forward		80,124	308	80,432	120,266
Fund balances carried forward	(5)	51,476	67,333	118,809	80,432

All incoming resources and resources expended derive from continuing activities.

Unique Ways
Balance sheet
as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	1,692	-	1,692	1,850
Total fixed assets		<u>1,692</u>	<u>-</u>	<u>1,692</u>	<u>1,850</u>
Current assets					
Debtors and prepayments	(7)	13,731	176	13,907	30,360
Cash at bank and in hand	(8)	58,280	67,264	125,544	67,312
Total current assets		<u>72,011</u>	<u>67,440</u>	<u>139,451</u>	<u>97,672</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	18,268	107	18,375	11,395
Total current liabilities		<u>18,268</u>	<u>107</u>	<u>18,375</u>	<u>11,395</u>
Net current assets / (liabilities)		<u>53,743</u>	<u>67,333</u>	<u>121,076</u>	<u>86,277</u>
Total assets less current liabilities		<u>55,435</u>	<u>67,333</u>	<u>122,768</u>	<u>88,127</u>
Creditors: amounts falling due after one year	(10)	3,959	-	3,959	7,695
Net assets		<u>51,476</u>	<u>67,333</u>	<u>118,809</u>	<u>80,432</u>
Funds					
Unrestricted funds		51,476	-	51,476	80,124
Restricted funds		<u>-</u>	<u>67,333</u>	<u>67,333</u>	<u>308</u>
Total funds		<u>51,476</u>	<u>67,333</u>	<u>118,809</u>	<u>80,432</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 8/12/2025

Richard Hall (Trustee)

Unique Ways

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Unique Ways

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Community Foundation for Calderdale (CFFC)	-	-	-	1,617
Contact a Family	-	17,477	17,477	18,215
Sir George Martin Trust	-	-	-	3,000
Calderdale Metropolitan Borough Council (CMBC)	-	93,081	93,081	-
West Yorkshire Combined Authority (WYCA)	-	9,926	9,926	-
Postcode Neighbourhood Trust	25,000	-	25,000	-
Other donations	2,648	-	2,648	2,691
	<u>27,648</u>	<u>120,484</u>	<u>148,132</u>	<u>25,523</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	101,155	85,626
Social security costs	7,930	6,105
Employment allowance	(5,000)	(5,000)
Pensions	5,244	4,279
Life assurance and scheme expenses	1,101	891
	<u>110,430</u>	<u>91,901</u>

The average number of employees during the year was 6.4, being an average of 4.4 full time equivalent (2024: 4.6, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	5,244	4,279
Amount of any contributions outstanding at the year end	544	-

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

4 Pension

Scheme: TPT Retirement Solutions - Career Average Revalued Earnings Pension

The company participates in the scheme, a multi-employer scheme which provides benefits to some 36 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,672,000 per annum
(payable monthly and increasing by 3.0% each year on 1st April)

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,530,000 per annum
(payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision	2025	2024
	£	£
Present value of provision at 31 March	8,174	11,787

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

4 Pension (continued)

	Period Ending 31/03/2025	Period Ending 31/03/2024
Reconciliation of opening and closing provisions	£	£
Provision at start of period	11,787	15,221
Unwinding of the discount factor (interest expense)	474	697
Deficit contribution paid	(4,092)	(3,586)
Remeasurements - impact of any change in assumptions	5	37
Remeasurements - amendments to the contribution schedule	-	(582)
Provision at end of period	<u>8,174</u>	<u>11,787</u>
Income and expenditure impact	2025	2024
Interest expense	474	697
Remeasurements - impact of any change in assumptions	5	37
Remeasurements – amendments to the contribution schedule	-	(582)

Assumptions

	31-Mar-25 % per annum	31-Mar-24 % per annum	31-Mar-23 % per annum
Rate of discount	4.88	4.95	5.18

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Additional information

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule

Year ending 31 March	31-Mar-25 £	31-Mar-24 £	31-Mar-23 £
Year 1	4,215	4,092	3,586
Year 2	4,341	4,215	3,694
Year 3	-	4,341	3,805
Year 4	-	-	3,919
Year 5	-	-	2,018

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

The liability of £8,174 is shown as a creditor in the accounts and is split between due within one year (£4,215) and more than one year (£3,959).

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - Change Programme	-	10,000	839	-	9,161
CMBC - Outreach Navigator	-	30,000	4,578	-	25,422
CMBC - Preparing for Adulthood	-	2,000	2,000	-	-
CMBC - Send Navigator	-	36,882	10,626	-	26,256
CMBC - UKSPF	-	14,199	14,199	-	-
Contact a Family - DFE	-	17,477	17,315	-	162
WYCA - We take the Hit	-	9,926	3,594	-	6,332
CFFC - Cost of Living Fund	308	-	308	-	-
	<u>308</u>	<u>120,484</u>	<u>53,459</u>	<u>-</u>	<u>67,333</u>

Fund name	Purpose of restriction
CMBC - Change Programme	To assist with the delivery of a change programme.
CMBC - Outreach Navigator	Toward delivery of Family Hubs Navigator Service.
CMBC - Preparing for Adulthood	To deliver support to families who have young adults with additional needs/disabilities helping them during transition periods.
CMBC - Send Navigator	To deliver support to families who have children/young people with Special Educational Needs and Disabilities.
CMBC - UKSPF	To support the delivery of a self advocacy programme for parent carers including support with form filling.
Contact a Family - DFE	Contribution to the delivery of Family Voice Calderdale via an annual programme of support to Parent Carers.
WYCA - We take the Hit	To deliver training courses to parent carers who experience child to parent challenging behaviour and/or violence.
CFFC - Cost of Living Fund	Towards support for cost of living, warm spaces project and membership and form filling services.

6 Tangible assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	20,097	20,097
Additions	1,068	1,068
At 31 March 2025	<u>21,165</u>	<u>21,165</u>
Depreciation		
At 1 April 2024	18,247	18,247
Charge for year	1,226	1,226
At 31 March 2025	<u>19,473</u>	<u>19,473</u>
Net book value		
At 31 March 2025	<u>1,692</u>	<u>1,692</u>
At 31 March 2024	<u>1,850</u>	<u>1,850</u>

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2025

7 Debtors and prepayments	2025	2024
	£	£
Debtors	11,924	25,415
Prepayments	1,983	4,945
	<u>13,907</u>	<u>30,360</u>
8 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	125,344	63,905
Cash in hand	200	3,407
	<u>125,544</u>	<u>67,312</u>
9 Creditors and accruals	2025	2024
	£	£
Creditors	1,879	2,656
Accruals	4,731	3,283
Taxation and social security	1,144	1,364
Other creditors	544	-
Deferred income	5,862	-
Pension scheme provision	4,215	4,092
	<u>18,375</u>	<u>11,395</u>
10 Creditors: amounts falling due after one year	2025	2024
	£	£
Pension scheme provision	3,959	7,695
	<u>3,959</u>	<u>7,695</u>
11 Related party transactions		
Trustee expenses		
No trustee received any expenses during this year or the previous year.		
Trustee remuneration and benefits		
No trustee received any remuneration or benefit during this or the previous year.		
Remuneration and benefits received by key management personnel		
The total employee benefits received by key management personnel were £46,212 (previous year: £44,607).		
12 Operating leases		
Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	16,786	4,662
In the second to fifth years inclusive	12,136	-
	<u>28,922</u>	<u>4,662</u>

Unique Ways

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	27,648	2,691	120,484	22,832	148,132	25,523
Contracts and SLAs	87,701	101,619	-	-	87,701	101,619
Donated services	1,219	-	-	-	1,219	-
Fundraising income	3,528	2,864	-	-	3,528	2,864
Bank interest	844	677	-	-	844	677
Other income	2,060	211	-	-	2,060	211
Total income	123,000	108,062	120,484	22,832	243,484	130,894
Expenditure						
Salaries, NIC and pensions	73,994	63,456	36,436	28,445	110,430	91,901
Payroll and DBS charges	493	340	22	-	515	340
Other staffing costs	306	711	650	619	956	1,330
Staff training	277	691	310	100	587	791
Trainer and practitioner fees	31,171	15,849	6,041	3,000	37,212	18,849
Rent and rates	12,628	13,200	3,212	2,640	15,840	15,840
Utilities	3,638	5,968	1,242	832	4,880	6,800
Cleaning and renewals	1,271	1,754	-	-	1,271	1,754
Insurance	2,270	1,323	-	-	2,270	1,323
Office and general running costs	2,137	3,156	408	454	2,545	3,610
Independent examination	1,800	1,782	-	-	1,800	1,782
Photocopying	2,368	2,926	138	-	2,506	2,926
Telephone and internet	4,802	4,837	1,179	-	5,981	4,837
Promotion and publicity	-	364	-	180	-	544
Room hire	-	-	430	2,110	430	2,110
Stationery, postage and software	1,767	4,488	1,007	469	2,774	4,957
Activities and events	2,135	1,642	1,837	1,861	3,972	3,503
Fundraising expenditure	1,181	1,549	-	-	1,181	1,549
Depreciation	1,226	2,756	-	-	1,226	2,756
Website and IT costs	7,705	2,732	547	342	8,252	3,074
Total expenditure	151,169	129,524	53,459	41,052	204,628	170,576
Net income / (expenditure)	(28,169)	(21,462)	67,025	(18,220)	38,856	(39,682)
Other gains/(losses)	(479)	(152)	-	-	(479)	(152)
Net movement in funds	(28,648)	(21,614)	67,025	(18,220)	38,377	(39,834)
Fund balances brought forward	80,124	101,738	308	18,528	80,432	120,266
Fund balances carried forward	51,476	80,124	67,333	308	118,809	80,432

Unique Ways

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements **for the year ended 31 March 2025**



Unique Ways

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Unique Ways

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Vikki Darby	Chair	
Jemma Enright	Vice Chair	
Emma Poyser-Buxton	Safeguarding Lead	
Laura Hall		Appointed 9 June 2025
Richard Hall		Appointed 9 June 2025
Alison Fielden		Resigned 18 September 2024
Shona Walsh	Company Secretary	
Charity number	1109413	Registered in England and Wales
Company number	05098716	Registered in England and Wales
Registered and principal address	Bankers	
Hanson Lane Enterprise Centre	Cooperative Bank	Barclays Bank PLC
Hanson Lane	PO Box 250	1 Churchill Place
Halifax	Skelmersdale	London
HX1 5PG	WN8 6WT	E14 5HP

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011, 10 August 2011, 29 October 2014 and 16 November 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. One third of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who is eligible under Article 3 3 may be reappointed.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To provide relief and support to children with disabilities and/or special educational need, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services and promoting positive access, social inclusion, protection and wellbeing of such persons.

The charity's main activities

The main activities of Unique Ways fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people.

This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Achievements and performance

Service Offer:-

Unique Ways provides 13 free services for Parent Carer Members of the charity.

Specialist one to one support:

Education Support (SEND Navigator).

Family Hubs Support (Family Hubs Navigator).

Form Filling Support (Volunteer – limited availability).

Membership Support (Membership Practitioner).

Sleep Support (Sleep Practitioner).

Training Courses and Workshops.

Peer Support Sessions (coffee mornings, afternoon teas and coffee evenings).

Sensory toy library.

Book library.

Max Card provider (family discount card).

Membership communications.

Targeted signposting.

Family Voice Calderdale (the Parent Carer Forum for Calderdale).

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance (continued)

Unique Ways Summary of Achievements and Impact (April 2024 – March 2025)

	Service Support Area	Q1:	Q2:	Q3:	Q4	Annual Total	Misc.:
1	Number of New Members joining the charity	176	138	136	204	654	3,570 Members as at March 2025
2	Number of Peer Support Sessions	11	7	11	11	40	
3	Number of Peer Support Attendees (Parent Carers)	50	27	58	48	183	
4	Number of training courses/workshops taken place	3	2	3	3	11	
5	Number of Training Course/Workshop Attendees (Parent Carers)	15	15	41	35	106	
6	Number of Parent Carers supported from Education Support Service			92	90	182	Service started October 2024
7	Number of Parent Carers supported from Form Filling Service			2	7	9	Postholder on maternity leave, no service. Volunteer did 9 appointments.
8	Number of Parent Carers supported from Family Hubs Service				55	55	Service started February 2025
9	Number of Parent Carers supported from Sleep Support Service	66	91	48	45	250	
10a	Number of items borrowed Sensory Toy Library Service	79	76	10	3	168	
10b	Number of families supported via Sensory Toy Library Service	1	3	6	1	11	1 st year of recording per family
11a	Number of items borrowed Book Library Service	7	6	12	11	36	
11b	Number of families supported via Book Library Service	1	6	8	4	19	1 st year of recording per family
12	Number of Parent Carer Members that completed (in full) our Annual Survey					74 completed responses 65%	
13	Website Visits (new)	3,980	2,557	3,474	2,536	12,547	1 st year of recording.
14	Facebook Likes (new)	2,905	2,942	3,048	3,105	12,000	1 st year of recording.

Introduction of new services

Education Support Service (SEND Navigator)

In October 2024, due to funding secured from the 'Change' Programme via the Local Authority, we were able to introduce a new service – Education Support Service. This service supports Parent Carers in navigating the complex world of SEND education and SEN support in mainstream schools

Family Hubs Support Service (Family Hubs Navigator)

In February 2025, due to funding secured from the National Family Hubs Programme via the Local Authority, we were able to introduce a new service – Family Hubs Navigator Service. There are now 15 Family Hub Centres throughout the borough of Calderdale.

The role of the Family Hubs Navigator is to create links and improve the SEND offer for families accessing Unique Ways and/or the network of Family Hubs, helping more families to understand and access the support available.

Staff:

Form Filling Support Service (Practitioner)

The Practitioner left on maternity leave in August 2024. There was gap in service provision until appointments could be offered.

Membership Support Service (Practitioner)

The Practitioner left in December 2024 after 3.5 years with the charity. The Trustees and staff would like to thank and acknowledge the contribution of Nicola Hanson in supporting the Parent Carer Members of the charity.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Parent Carer quote from 2024 – 2025

Hi Unique Ways,

Firstly, I would like to thank you personally for all your support, you've been absolutely amazing and a true credit to the charity world in Calderdale.

Initially, once we had received my son's autism diagnosis I were so overwhelmed and I didn't know where to even start as it were all so new to myself. I'm really glad I picked up the phone and rung you at Unique Ways.

I recall contacting you for the first time, and you were so calm and helpful over the phone and gave me lots of information and reassurances, this absolutely gave me the confidence and peace of mind that I'm not alone and there is support in place for families that may be experiencing similar situations to ourselves. The information you had provided were spot on! You also recommended for me to attend a course which you host.

The course in question was fantastic, it was very informative and helpful I cannot put in to words how much I appreciate your support and how much this helped my family and gave us the confidence and knowledge to deal with any future situations that may arise.

Again, I want to thank you all for your kindness and help, you've been an absolute pleasure to deal with during this period for me and family".

Parent Carer quote – March 2025

Family Voice Calderdale (Parent Carer Forum for Calderdale)

Annual Summary 2024 - 2025

	Area of work:	Quantity:
1	Total No. of surveys sent.	7
2	Total No. Of Survey Responses.	647
3	Total No. of Workstream meeting attendances.	100
4	Total No. of Workstream hours.	299.50
5	Total No. of PINS & CHANGE meetings.	230
6	Total No. Of PINS & CHANGE Hours.	405.75
6	Total No. Of Other Coproduction attendances.	46
7	Total No. Of Other Coproduction Hours.	102
8	Total No. of FVC Steering Group attendances.	98
9	Total No. Of FVC Steering Group Hours	198.5
10	Total No. Of Conference Attendees.	55 Parents, 35 Professionals (Full).
11	Total No. Of Coproduction Hours.	1,005.75 Hours

Financial review

The net income for the year was £38,377, including net expenditure of £28,648 on unrestricted funds and net income of £67,025 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £53,743.

The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Trustees have agreed to adopt reserves range from £60,000 - £120,000.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. 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;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 8/12/2025

Richard Hall (Trustee)

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Rhys North ACA

13/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Unique Ways
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	27,648	120,484	148,132	25,523
Contracts and service level agreements		87,701	-	87,701	101,619
Donated services		1,219	-	1,219	-
Fundraising income		3,528	-	3,528	2,864
Bank interest		844	-	844	677
Other income		2,060	-	2,060	211
Total income		123,000	120,484	243,484	130,894
Expenditure on:					
Salaries, NIC and pensions	(3)	73,994	36,436	110,430	91,901
Payroll and DBS charges		493	22	515	340
Other staffing costs		306	650	956	1,330
Staff training		277	310	587	791
Trainer and practitioner fees		31,171	6,041	37,212	18,849
Rent and rates		12,628	3,212	15,840	15,840
Utilities		3,638	1,242	4,880	6,800
Cleaning and renewals		1,271	-	1,271	1,754
Insurance		2,270	-	2,270	1,323
Office and general running costs		2,137	408	2,545	3,610
Independent examination		1,800	-	1,800	1,782
Photocopying		2,368	138	2,506	2,926
Telephone and internet		4,802	1,179	5,981	4,837
Promotion and publicity		-	-	-	544
Room hire		-	430	430	2,110
Stationery, postage and software		1,767	1,007	2,774	4,957
Activities and events		2,135	1,837	3,972	3,503
Fundraising expenditure		1,181	-	1,181	1,549
Depreciation		1,226	-	1,226	2,756
Website and IT costs		7,705	547	8,252	3,074
Total expenditure		151,169	53,459	204,628	170,576
Net income / (expenditure)		(28,169)	67,025	38,856	(39,682)
Other gains/(losses)	(4)	(479)	-	(479)	(152)
Net movement in funds		(28,648)	67,025	38,377	(39,834)
Fund balances brought forward		80,124	308	80,432	120,266
Fund balances carried forward	(5)	51,476	67,333	118,809	80,432

All incoming resources and resources expended derive from continuing activities.

Unique Ways
Balance sheet
as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	1,692	-	1,692	1,850
Total fixed assets		<u>1,692</u>	<u>-</u>	<u>1,692</u>	<u>1,850</u>
Current assets					
Debtors and prepayments	(7)	13,731	176	13,907	30,360
Cash at bank and in hand	(8)	58,280	67,264	125,544	67,312
Total current assets		<u>72,011</u>	<u>67,440</u>	<u>139,451</u>	<u>97,672</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	18,268	107	18,375	11,395
Total current liabilities		<u>18,268</u>	<u>107</u>	<u>18,375</u>	<u>11,395</u>
Net current assets / (liabilities)		<u>53,743</u>	<u>67,333</u>	<u>121,076</u>	<u>86,277</u>
Total assets less current liabilities		<u>55,435</u>	<u>67,333</u>	<u>122,768</u>	<u>88,127</u>
Creditors: amounts falling due after one year	(10)	3,959	-	3,959	7,695
Net assets		<u>51,476</u>	<u>67,333</u>	<u>118,809</u>	<u>80,432</u>
Funds					
Unrestricted funds		51,476	-	51,476	80,124
Restricted funds		<u>-</u>	<u>67,333</u>	<u>67,333</u>	<u>308</u>
Total funds		<u>51,476</u>	<u>67,333</u>	<u>118,809</u>	<u>80,432</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 8/12/2025

Richard Hall (Trustee)

Unique Ways

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Unique Ways

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Community Foundation for Calderdale (CFFC)	-	-	-	1,617
Contact a Family	-	17,477	17,477	18,215
Sir George Martin Trust	-	-	-	3,000
Calderdale Metropolitan Borough Council (CMBC)	-	93,081	93,081	-
West Yorkshire Combined Authority (WYCA)	-	9,926	9,926	-
Postcode Neighbourhood Trust	25,000	-	25,000	-
Other donations	2,648	-	2,648	2,691
	<u>27,648</u>	<u>120,484</u>	<u>148,132</u>	<u>25,523</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	101,155	85,626
Social security costs	7,930	6,105
Employment allowance	(5,000)	(5,000)
Pensions	5,244	4,279
Life assurance and scheme expenses	1,101	891
	<u>110,430</u>	<u>91,901</u>

The average number of employees during the year was 6.4, being an average of 4.4 full time equivalent (2024: 4.6, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	5,244	4,279
Amount of any contributions outstanding at the year end	544	-

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

4 Pension

Scheme: TPT Retirement Solutions - Career Average Revalued Earnings Pension

The company participates in the scheme, a multi-employer scheme which provides benefits to some 36 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,672,000 per annum
(payable monthly and increasing by 3.0% each year on 1st April)

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,530,000 per annum
(payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision	2025	2024
	£	£
Present value of provision at 31 March	8,174	11,787

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

4 Pension (continued)

	Period Ending 31/03/2025	Period Ending 31/03/2024
Reconciliation of opening and closing provisions	£	£
Provision at start of period	11,787	15,221
Unwinding of the discount factor (interest expense)	474	697
Deficit contribution paid	(4,092)	(3,586)
Remeasurements - impact of any change in assumptions	5	37
Remeasurements - amendments to the contribution schedule	-	(582)
Provision at end of period	<u>8,174</u>	<u>11,787</u>
Income and expenditure impact	2025	2024
Interest expense	474	697
Remeasurements - impact of any change in assumptions	5	37
Remeasurements – amendments to the contribution schedule	-	(582)

Assumptions

	31-Mar-25 % per annum	31-Mar-24 % per annum	31-Mar-23 % per annum
Rate of discount	4.88	4.95	5.18

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Additional information

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule

Year ending 31 March	31-Mar-25 £	31-Mar-24 £	31-Mar-23 £
Year 1	4,215	4,092	3,586
Year 2	4,341	4,215	3,694
Year 3	-	4,341	3,805
Year 4	-	-	3,919
Year 5	-	-	2,018

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

The liability of £8,174 is shown as a creditor in the accounts and is split between due within one year (£4,215) and more than one year (£3,959).

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2025

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CMBC - Change Programme	-	10,000	839	-	9,161
CMBC - Outreach Navigator	-	30,000	4,578	-	25,422
CMBC - Preparing for Adulthood	-	2,000	2,000	-	-
CMBC - Send Navigator	-	36,882	10,626	-	26,256
CMBC - UKSPF	-	14,199	14,199	-	-
Contact a Family - DFE	-	17,477	17,315	-	162
WYCA - We take the Hit	-	9,926	3,594	-	6,332
CFFC - Cost of Living Fund	308	-	308	-	-
	<u>308</u>	<u>120,484</u>	<u>53,459</u>	<u>-</u>	<u>67,333</u>

Fund name	Purpose of restriction
CMBC - Change Programme	To assist with the delivery of a change programme.
CMBC - Outreach Navigator	Toward delivery of Family Hubs Navigator Service.
CMBC - Preparing for Adulthood	To deliver support to families who have young adults with additional needs/disabilities helping them during transition periods.
CMBC - Send Navigator	To deliver support to families who have children/young people with Special Educational Needs and Disabilities.
CMBC - UKSPF	To support the delivery of a self advocacy programme for parent carers including support with form filling.
Contact a Family - DFE	Contribution to the delivery of Family Voice Calderdale via an annual programme of support to Parent Carers.
WYCA - We take the Hit	To deliver training courses to parent carers who experience child to parent challenging behaviour and/or violence.
CFFC - Cost of Living Fund	Towards support for cost of living, warm spaces project and membership and form filling services.

6 Tangible assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	20,097	20,097
Additions	1,068	1,068
At 31 March 2025	<u>21,165</u>	<u>21,165</u>
Depreciation		
At 1 April 2024	18,247	18,247
Charge for year	1,226	1,226
At 31 March 2025	<u>19,473</u>	<u>19,473</u>
Net book value		
At 31 March 2025	<u>1,692</u>	<u>1,692</u>
At 31 March 2024	<u>1,850</u>	<u>1,850</u>

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2025

7 Debtors and prepayments	2025	2024
	£	£
Debtors	11,924	25,415
Prepayments	1,983	4,945
	<u>13,907</u>	<u>30,360</u>
8 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	125,344	63,905
Cash in hand	200	3,407
	<u>125,544</u>	<u>67,312</u>
9 Creditors and accruals	2025	2024
	£	£
Creditors	1,879	2,656
Accruals	4,731	3,283
Taxation and social security	1,144	1,364
Other creditors	544	-
Deferred income	5,862	-
Pension scheme provision	4,215	4,092
	<u>18,375</u>	<u>11,395</u>
10 Creditors: amounts falling due after one year	2025	2024
	£	£
Pension scheme provision	3,959	7,695
	<u>3,959</u>	<u>7,695</u>
11 Related party transactions		
Trustee expenses		
No trustee received any expenses during this year or the previous year.		
Trustee remuneration and benefits		
No trustee received any remuneration or benefit during this or the previous year.		
Remuneration and benefits received by key management personnel		
The total employee benefits received by key management personnel were £46,212 (previous year: £44,607).		
12 Operating leases		
Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	16,786	4,662
In the second to fifth years inclusive	12,136	-
	<u>28,922</u>	<u>4,662</u>

Unique Ways

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	27,648	2,691	120,484	22,832	148,132	25,523
Contracts and SLAs	87,701	101,619	-	-	87,701	101,619
Donated services	1,219	-	-	-	1,219	-
Fundraising income	3,528	2,864	-	-	3,528	2,864
Bank interest	844	677	-	-	844	677
Other income	2,060	211	-	-	2,060	211
Total income	123,000	108,062	120,484	22,832	243,484	130,894
Expenditure						
Salaries, NIC and pensions	73,994	63,456	36,436	28,445	110,430	91,901
Payroll and DBS charges	493	340	22	-	515	340
Other staffing costs	306	711	650	619	956	1,330
Staff training	277	691	310	100	587	791
Trainer and practitioner fees	31,171	15,849	6,041	3,000	37,212	18,849
Rent and rates	12,628	13,200	3,212	2,640	15,840	15,840
Utilities	3,638	5,968	1,242	832	4,880	6,800
Cleaning and renewals	1,271	1,754	-	-	1,271	1,754
Insurance	2,270	1,323	-	-	2,270	1,323
Office and general running costs	2,137	3,156	408	454	2,545	3,610
Independent examination	1,800	1,782	-	-	1,800	1,782
Photocopying	2,368	2,926	138	-	2,506	2,926
Telephone and internet	4,802	4,837	1,179	-	5,981	4,837
Promotion and publicity	-	364	-	180	-	544
Room hire	-	-	430	2,110	430	2,110
Stationery, postage and software	1,767	4,488	1,007	469	2,774	4,957
Activities and events	2,135	1,642	1,837	1,861	3,972	3,503
Fundraising expenditure	1,181	1,549	-	-	1,181	1,549
Depreciation	1,226	2,756	-	-	1,226	2,756
Website and IT costs	7,705	2,732	547	342	8,252	3,074
Total expenditure	151,169	129,524	53,459	41,052	204,628	170,576
Net income / (expenditure)	(28,169)	(21,462)	67,025	(18,220)	38,856	(39,682)
Other gains/(losses)	(479)	(152)	-	-	(479)	(152)
Net movement in funds	(28,648)	(21,614)	67,025	(18,220)	38,377	(39,834)
Fund balances brought forward	80,124	101,738	308	18,528	80,432	120,266
Fund balances carried forward	51,476	80,124	67,333	308	118,809	80,432

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Signed: 

Name: Rhys North ACA

13/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

UNIQUE WAYS

England & Wales - Charity number 1109413

Accounts

Unique Ways

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements

for the year ended 31 March 2024



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Unique Ways

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Unique Ways

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Vikki Darby	Chair	
Jemma Enright	Vice Chair	
Emma Poyser-Buxton	Safeguarding Lead	
Marcus Thompson		Resigned 13 March 2024
Alison Fielden		Resigned 1 April 2024
Shona Walsh	Company Secretary	
Charity number	1109413	Registered in England and Wales
Company number	05098716	Registered in England and Wales
Registered and principal address	Bankers	
Hanson Lane Enterprise Centre	Cooperative Bank	Barclays Bank PLC
Hanson Lane	PO Box 250	1 Churchill Place
Halifax	Skelmersdale	London
HX1 5PG	WN8 6WT	E14 5HP

Independent examiner

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011, 10 August 2011, 29 October 2014 and 16 November 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. One third of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who is eligible under Article 3 3 may be reappointed.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To provide relief and support to children with disabilities and/or special educational need, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services and promoting positive access, social inclusion, protection and wellbeing of such persons.

The charity's main activities

The main activities of Unique Ways fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people.

This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Achievements and performance

Project/ Service:

1. Family Voice Calderdale (FVC) – the Parent Carer Forum for Calderdale

What is a Parent Carer Forum?

A parent carer forum is a group of parents and carers of children & young people with special educational needs and/or disabilities (SEND). Their aim is to ensure the services in their area meet the needs of disabled children and families. FVC also belongs to the National Network of Parent Carer Forums (NNPCF).

What are the aims of Family Voice Calderdale?

Family Voice Calderdale aims to ensure that parent carers have a voice in shaping services for children and young people with additional needs in Calderdale.

Family Voice Calderdale aims to seek and represent the views of the collective voice of Parent Carers.

Family Voice Calderdale aims to make sure that services provided meet the needs of Parent Carers and their families in Calderdale.

How does it work in practice?

The forum has a Steering Group of 12 Parent Carers who meet monthly and lead this work.

The forum focuses on improving services based on the view that disabled children and their Parent Carers best understand what they need from the services in their area. This happens on two levels:

Strategic – by attending workstreams to influence commissioners and decision makers.

Individual – by encouraging better conversations between Parent Carers and services, including schools.

This year, FVC really had a gear change in its delivery plan to ensure the above aims were achieved through meaningful co-production. FVC had a productive and successful year, some highlights being:

The Steering Group met eleven times during the term time year, totalling 22 hours invested directly in Steering Groups meetings by the Parent Carer representatives.

86 Parent Carer reps were directly involved by specifically attending work streams and panels.

179 Parent Carers engaged in co-production work which totalled 161 hours.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

2. Specialist Support

2a Form Filling Support Service

Our Form Filling Practitioner had a record year, supporting 151 families with completing complex forms, related to their role as a Parent Carer in caring for their child/young person with additional needs. This support with 151 families was delivered via 161 appointments.

2b Sleep Support Service

Our Sleep Support Practitioner supported 195 families through face-to-face, virtual and telephone appointments to help them put in place bespoke sleep plans to help their child/young person (and them) improve their sleep.

3. Membership

We started April 2023 with 2,304 Members and ended in March 2024 with 2,763 Members, an increase of 459 additional families joining Unique Ways within the year for support.

4. Summary of our Core Service support:

Service Offer:	Number of sessions in year:	Number of Parent Carers attending:
Peer Support	34 sessions	282
Book Library	131 books borrowed	
Toy /Sensory Library	51 items borrowed	
One to one New Member appointments	45	
Training Courses	6	70

5. Staff

September saw us appointing a new member of the team, Claire Brown, as Operational Lead. Claire previously volunteered with the charity so hit the ground running when she started her paid role. Claire is a most welcome addition to the team and asset to the charity.

6. Success – What difference do we make?

We feel that the true measure of our success is the impact our work has on the Parent Carers we help. The following is a selection of quotes from Parent Carers attending our sessions in this financial year.

"It was really useful, extremely well planned and the trainer was brilliant."

"This course has really helped shift my mindset; the metaphor of Holland is something I think about a lot now. It has been so nice to just know we are not alone in this."

"Meeting with other parents and discussing things over the 6 weeks to develop a rapport has really helped me to feel less alone and gave me more confidence and I understand things much more now".

"Some of the strategies like the happiness journal and not feeling guilty about making time for me has really helped as now I know that this is actually a priority too in order for me to be in a position to help L, it has helped me focus more on the positives. I know I cannot help him if I am also letting myself get burnt out."

"I feel more prepared now for what is ahead and more confident going into school meetings and being able to advocate for my child. I know if I prepare more and we can do things before they become a problem, things are easier."

"I really enjoyed the course; I think the trainer has been amazing and I have really appreciated being with other parents who just get it and there is no judgement. I felt really supported and I did not want the course to end. I know that the group will stay in touch after the course has ended."

Unique Ways

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

"Lots of super information, things we just didn't know about before. What we can and can't do, what is available to us and our teenager. It helped open our eyes."

"The way in which we were taken through each section of the course in detail, made us think deeply about each step. We really loved the group, everyone contributed valuable insights. It was friendly and very welcoming – we don't feel so alone. Coffee and biscuits were a bonus!"

"X & X were great trainers and their own experiences with their now adult kids really helped too. Highly recommend to any parent of an autistic child who is concerned about their future and wants to plan."

"We are Foster Carers and for all of the children with additional needs that we have looked after we have found support and help from Unique Ways and we feel like we are still learning, there was such a lot in this course that we still didn't know and we found really helpful. I did not realise my boys would be considered adults at 16 for health and medical reasons and we were unprepared for that but now we can plan. I found the information on the Law and their rights and mental capacity act to be helpful and I wish every parent carer with special needs was told these things."

"There was something interesting and useful that we took away from every session, from housing and next steps to health stuff and knowing that they get to have a say in their care and their future which is really reassuring."

"I loved the course, Thank you!"

"The knowledge of the trainers was fantastic."

"This course was really useful, and I found out so much about the law, rights and what we need to think about ahead." Support Parent Carers with access to training.

"The course has been a revelation for me. This was my 'first' connection to other parents in similar situations."

"I would definitely recommend this course; it shows how to cope with meltdowns and gives strategies to help my child."

"I felt so anxious and alone prior to this. I now feel like my eyes have been opened, I feel a lot lighter."

"This course helped me to feel less alone. It helped me understand my son."

"I have a better understanding of what my child is going through. I have adopted different ideas from this course to try to help at home. I feel sad that this course has ended."

"I feel apprehensive about it ending as it's been a huge support and comfort coming to Unique Ways."

Unique Ways

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net expenditure for the year was £39,834, including net expenditure of £21,614 on unrestricted funds and net expenditure of £18,220 on restricted funds after transfers.

The Trustees would like to thank the many individuals and organisations who have supported the charity financially over the last year, in particular:

Calderdale Metropolitan Borough Council.

West Yorkshire Integrated Care Board.

The Community Foundation for Calderdale.

The Emotional Health and Wellbeing Support Fund.

Contact a Family.

Voluntary and Community (VAC).

Voluntary Action Rotherham (VAR).

We would also like to thank our knowledgeable and passionate staff team, led by our Chief Executive Officer, Shona Walsh for their unwavering commitment and professionalism to our charity and our beneficiaries.

Individuals have continued to support our work by taking part in events such as the Great North Run. We are indebted to these individuals. We are very grateful for their support in choosing Unique Ways to benefit from their fundraising.

The Board of Trustees are delighted to announce that we have secured a minimum 3-year contract from the Local Authority which supports our core Membership offer to our Parent Carer Members.

We are also grateful that West Yorkshire Integrated Care Board has continued with the contract for another 3 years to support our Specialist Individual Services.

Our partnership working with the Calderdale SEN Team within the Local Authority has resulted in some project income for the next two years which we will deliver with them.

Although 2023-2024 was tight, we have secured more grants in 2024–2025 so the charity is on a firmer foundation now. We have also not increased our cost base except for our rent and utilities which we expect to increase in the latter part of 2024.

We will continue to apply to various Charitable Trusts and Foundations (where we meet the fund criterion) for further support.

The Trustees will continue with a prudent outlook and will keep our service offer to our Parent Carer Members under review.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £85,969.

The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity has set aside funds primarily to cover anticipated running costs for three months should all outside funding cease. The Trustees have agreed to adopt a reserves target range from £60,000 to £120,000.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. 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;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/12/2024

Vikki Darby (Trustee)

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Rhys North ACA

19/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Unique Ways
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	2,691	22,832	25,523	70,415
Contracts and service level agreements		101,619	-	101,619	101,619
Other income		211	-	211	571
Fundraising income		2,864	-	2,864	5,087
Bank interest		677	-	677	123
Total income		108,062	22,832	130,894	177,815
Expenditure on:					
Salaries, NIC and pensions	(3)	63,456	28,445	91,901	98,478
Payroll and DBS charges		340	-	340	403
Other staffing costs		711	619	1,330	592
Staff training		691	100	791	853
Consultancy fees		15,849	3,000	18,849	20,069
Rent and rates		13,200	2,640	15,840	15,840
Utilities		5,968	832	6,800	9,141
Cleaning and renewals		1,754	-	1,754	2,250
Insurance		1,323	-	1,323	976
Office and general running costs		3,081	454	3,535	1,556
Independent examination		1,782	-	1,782	1,512
Photocopying		2,926	-	2,926	2,928
Telephone and internet		4,837	-	4,837	4,628
Promotion and publicity		1,770	180	1,950	2,270
Room hire		-	2,110	2,110	1,163
Stationery, postage and software		4,488	469	4,957	7,397
Activities and events		622	1,861	2,483	3,945
Fundraising expenditure		1,549	-	1,549	2,076
Depreciation		2,756	-	2,756	4,019
Grant awards		-	-	-	2,890
Website and IT costs		2,421	342	2,763	-
Total expenditure		129,524	41,052	170,576	182,986
Net (expenditure)		(21,462)	(18,220)	(39,682)	(5,171)
<u>Other recognised gains/(losses):</u>					
Actuarial surplus/(deficit) on pension scheme	(4)	(152)	-	(152)	429
Net movement in funds		(21,614)	(18,220)	(39,834)	(4,742)
Fund balances brought forward		101,738	18,528	120,266	125,008
Fund balances carried forward	(5)	80,124	308	80,432	120,266

All incoming resources and resources expended derive from continuing activities.

Unique Ways
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	1,850	-	1,850	4,606
Total fixed assets		<u>1,850</u>	<u>-</u>	<u>1,850</u>	<u>4,606</u>
Current assets					
Debtors and prepayments	(7)	30,360	-	30,360	17,957
Cash at bank and in hand	(8)	67,004	308	67,312	116,662
Total current assets		<u>97,364</u>	<u>308</u>	<u>97,672</u>	<u>134,619</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	11,395	-	11,395	7,324
Total current liabilities		<u>11,395</u>	<u>-</u>	<u>11,395</u>	<u>7,324</u>
Net current assets		<u>85,969</u>	<u>308</u>	<u>86,277</u>	<u>127,295</u>
Total assets less current liabilities		<u>87,819</u>	<u>308</u>	<u>88,127</u>	<u>131,901</u>
Creditors: amounts falling due after one year	(10)	7,695	-	7,695	11,635
Net assets		<u>80,124</u>	<u>308</u>	<u>80,432</u>	<u>120,266</u>
Funds					
Unrestricted funds		80,124	-	80,124	101,738
Restricted funds		<u>-</u>	<u>308</u>	<u>308</u>	<u>18,528</u>
Total funds		<u>80,124</u>	<u>308</u>	<u>80,432</u>	<u>120,266</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/12/2024

Vikki Darby (Trustee)

Unique Ways

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Community Foundation for Calderdale (CFFC)	-	1,617	1,617	32,025
Department for Education - Contact a Family	-	18,215	18,215	17,258
Sir George Martin Trust	-	3,000	3,000	-
Calderdale Metropolitan Borough Council (CMBC)	-	-	-	3,000
Brathay Trust	-	-	-	1,871
Voluntary and Community (VAC)	-	-	-	5,000
Other donations	2,691	-	2,691	11,261
	<u>2,691</u>	<u>22,832</u>	<u>25,523</u>	<u>70,415</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	85,626	90,579
Ex gratia and termination payments	-	-
Social security costs	6,105	6,851
Employment allowance	(5,000)	(5,000)
Life assurance and scheme expenses	891	904
Pensions	4,279	5,144
	<u>91,901</u>	<u>98,478</u>

The average number of employees during the year was 4.6, being an average of 3 full time equivalent (2023: 4.7, 3.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	4,279	5,144

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2024

4 Pension

Scheme: TPT Retirement Solutions - Career Average Revalued Earnings Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 36 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,672,000 per annum
(payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision	2024	2023
	£	£
Present value of provision at 31 March	11,787	15,221

	Period Ending 31/03/2024	Period Ending 31/03/2023
	£	£
Reconciliation of opening and closing provisions		
Provision at start of period	15,221	19,132
Unwinding of the discount factor (interest expense)	697	440
Deficit contribution paid	(3,586)	(3,482)
Remeasurements - impact of any change in assumptions	37	(869)
Remeasurements - amendments to the contribution schedule	(582)	-
Provision at end of period	<u>11,787</u>	<u>15,221</u>

Income and expenditure impact	2024	2023
Interest expense	697	440
Remeasurements - impact of any change in assumptions	37	-
Remeasurements - amendments to the contribution schedule	(582)	-

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2024

4 Pension (continued)

Assumptions

	31-Mar-24	31-Mar-23	31-Mar-22
	% per annum	% per annum	% per annum
Rate of discount	4.95	5.18	2.55

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Additional information

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule

Year ending 31 March	31-Mar-24	31-Mar-23	31-Mar-22
	£	£	£
Year 1	4,092	3,586	3,482
Year 2	4,215	3,694	3,586
Year 3	4,341	3,805	3,694
Year 4	-	3,919	3,805
Year 5	-	2,018	3,919
Year 6	-	-	2,018

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

The liability of £11,787 is shown as a creditor in the accounts and is split between due within one year (£4,092) and more than one year (£7,695).

Unique Ways

Notes to the accounts continued

for the year ended 31 March 2024

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
CMBC - Childcare/Therapeutic Counselling	3,000	-	3,000	-
CFFC - Cost of Living Fund	4,135	1,617	5,444	308
CFFC - Emotional Health & Wellbeing	10,000	-	10,000	-
Department for Education	1,393	18,215	19,608	-
Sir George Martin Trust	-	3,000	3,000	-
	<u>18,528</u>	<u>22,832</u>	<u>41,052</u>	<u>308</u>

Fund name	Purpose of restriction
CMBC - Childcare/Therapeutic Counselling	Provide additional support to parent carers whilst attending our training courses.
CFFC - Cost of Living Fund	Towards support for cost of living, warm spaces project and membership and form filling services.
CFFC - Emotional Health & Wellbeing	To provide counselling support to our parent carer members.
Department for Education	Towards Family Voice Calderdale project.
Sir George Martin Trust	Towards training courses and associated costs.

6 Tangible assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023	20,097	20,097
Additions	-	-
At 31 March 2024	<u>20,097</u>	<u>20,097</u>
Depreciation		
At 1 April 2023	15,491	15,491
Charge for year	<u>2,756</u>	<u>2,756</u>
At 31 March 2024	<u>18,247</u>	<u>18,247</u>
Net book value		
At 31 March 2024	<u>1,850</u>	<u>1,850</u>
At 31 March 2023	<u>4,606</u>	<u>4,606</u>

7 Debtors and prepayments	2024 £	2023 £
Debtors	25,415	13,538
Prepayments	4,945	4,364
Other debtors	-	55
	<u>30,360</u>	<u>17,957</u>

Unique Ways
Notes to the accounts continued
for the year ended 31 March 2024

8 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	63,905	113,295
Cash in hand	3,407	3,367
	<u>67,312</u>	<u>116,662</u>

9 Creditors and accruals	2024	2023
	£	£
Bank loans and overdrafts	-	-
Creditors	2,656	333
Accruals	3,283	2,512
Taxation and social security	1,364	-
Pension scheme provision	4,092	4,479
	<u>11,395</u>	<u>7,324</u>

10 Creditors: amounts falling due after one year	2024	2023
	£	£
Pension scheme provision	7,695	11,635
	<u>7,695</u>	<u>11,635</u>

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £44,607 (previous year: £42,835).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	4,662	840
In the second to fifth years inclusive	-	630
	<u>4,662</u>	<u>1,470</u>

Unique Ways

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	2,691	13,132	22,832	57,283	25,523	70,415
Contracts and service level agreeme	101,619	101,619	-	-	101,619	101,619
Other income	211	571	-	-	211	571
Fundraising income	2,864	5,087	-	-	2,864	5,087
Bank interest	677	123	-	-	677	123
Total income	108,062	120,532	22,832	57,283	130,894	177,815
Expenditure						
Salaries, NIC and pensions	63,456	52,105	28,445	46,373	91,901	98,478
Payroll and DBS charges	340	345	-	58	340	403
Other staffing costs	711	100	619	492	1,330	592
Staff training	691	853	100	-	791	853
Consultancy fees	15,849	18,713	3,000	1,356	18,849	20,069
Rent and rates	13,200	12,840	2,640	3,000	15,840	15,840
Utilities	5,968	9,141	832	-	6,800	9,141
Cleaning and renewals	1,754	2,250	-	-	1,754	2,250
Insurance	1,323	976	-	-	1,323	976
Office and general running costs	3,081	1,297	454	259	3,535	1,556
Independent examination	1,782	1,512	-	-	1,782	1,512
Photocopying	2,926	2,928	-	-	2,926	2,928
Telephone and internet	4,837	4,628	-	-	4,837	4,628
Promotion and publicity	1,770	1,434	180	836	1,950	2,270
Room hire	-	494	2,110	669	2,110	1,163
Stationery, postage and software	4,488	6,684	469	713	4,957	7,397
Activities and events	622	2,638	1,861	1,307	2,483	3,945
Fundraising expenditure	1,549	2,076	-	-	1,549	2,076
Depreciation	2,756	4,019	-	-	2,756	4,019
Grant awards	-	-	-	2,890	-	2,890
Website and IT costs	2,421	-	342	-	2,763	-
Total expenditure	129,524	125,033	41,052	57,953	170,576	182,986
Net (expenditure)	(21,462)	(4,501)	(18,220)	(670)	(39,682)	(5,171)
Transfers between funds	-	52,639	-	(52,639)	-	-
Actuarial surplus/deficit on pension s	(152)	429	-	-	(152)	429
Net movement in funds	(21,614)	48,567	(18,220)	(53,309)	(39,834)	(4,742)
Fund balances brought forward	101,738	53,171	18,528	71,837	120,266	125,008
Fund balances carried forward	80,124	101,738	308	18,528	80,432	120,266

UNIQUE WAYS

England & Wales - Charity number 1109413

Accounts

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 12 to 20.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Signed: 

Name: Rhys North ACA

20/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

UNIQUE WAYS

England & Wales - Charity number 1109413

Accounts

Unique Ways

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements

for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 19

Prepared by West Yorkshire Community Accountancy Service CIO

Unique Ways

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Oliver Wilby	Chair	
Vikki Darby	Vice-Chair	
Nicholas Wigmore		Resigned 1 June 2021
Emma Poyser-Buxton		
Marcus Thompson		
Alison Fielden		
Rachel Hollingworth		Resigned 4 January 2022
Jemma Enright		Appointed 21 September 2021
Charity number	1109413	Registered in England and Wales
Company number	05098716	Registered in England and Wales
Registered and principal address	Bankers	
Hanson Lane Enterprise Centre	Cooperative Bank	Barclays Bank PLC
Hanson Lane	PO Box 250	1 Churchill Place
Halifax	Delf House	London
HX1 5PG	Southway	E14 5HP
	Skelmersdale	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011 and 29 October 2014. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. One third of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who is eligible under Article 3.3 may be reappointed.

Objectives and activities

The charity's objects

To provide relief and support to children with disabilities and/or special educational needs, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services, promoting positive access, social inclusion, protection and wellbeing of such persons.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities (continued)

The charity's main activities

The main activities of Unique Ways fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people.

This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Achievements and performance

Annual Survey of Membership 2022	We had an amazing 275 respondents and of those 183 fully completed the survey. Last year was 127 with 86 full completed. We are really pleased with this increase. Overall satisfaction for Unique Ways remains high at 97.5%
Family Voice Calderdale (FVC) – the Parent Carer Forum for Calderdale. FVC continues to be the voice and influence arm of Unique Ways. This project ensures the Parent Carers in Calderdale:- Have a platform to use their voice. Ensure their voice is used in order to influence strategic decision making with our partners i.e. the Local Authority and the NHS West Yorkshire Integrated Care Board (formerly known as the Clinical Commissioning Group).	Quarter 1 (April, May, June 2021) The first Family Voice Calderdale (FVC) Q&A took place with Lesley Bowyer, Assistant Director of Education and Inclusion at Calderdale Council and is available to watch on https://www.youtube.com/watch?v=1OhRE7s01lw FVC Parent Reps involved in co-production with Annual Health Checks for 14+ age group and with setting up of Overnight Crisis Care pilot project in West Yorkshire for Children and Young People. FVC involved in Calderdale NHS CCG COVID Vaccine Engagement programme to help them better understand in the 40+ age group and especially Parent Carers, what might prevent individuals from getting the vaccine. On a regional level FVC attended both SEND Review and Social Care Review and on national level FVC Chair Pete Ruse involved with Kingston Peer Review and helped with re-framing of their Parent Carer Forum. Quarter 2 (July, August, September 2021) This quarter saw the start of our recruitment plan to increase FVC Steering Group and Parent Reps. This consisted of a 6-week training course called 'Empowering Parent Carers' which was delivered by external trainer. FVC Parent Reps were involved in co-producing a Local Authority mental health survey and report for children and young people. On a regional level Parent Rep attended 'Preparing for Adulthood' event to look at how regions can support each other going forward on this issue.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

Family Voice Calderdale (FVC) -continued	Quarter 3 (October, November, December 2021) 'Empowering Parent Carers' training course took place in November with 12 attendees. The course is for all SEND families of children & young people 0-25 and is about helping them become more confident when dealing with professionals. This course will run again next financial year. FVC hosted a 'Transport Drop-In Session' at the Orange Box Centre, Halifax where Parent Carers came along to meet FVC Parent Reps and speak about any transport concerns they had. FVC involved in Post 16 Transport Consultation and survey sent out to our Members to gather experience and opinions. FVC Parent Rep on the new Local Authority work stream called 'Inclusive Holiday Childcare'. A focus group was hosted by FVC to look at families experience of the Community Care Charge in more detail as a result of a survey being sent out and subsequent report published.
	Quarter 4 (January, February, March 2022) FVC planned and delivered their Annual Conference in March 2022 which took place at Calderdale College, Halifax and there were around 50 Parent Carers and Professionals in attendance. The theme of the conference was 'Better Information: Better Outcomes' and focused on improving the Local Offer (this is a website hosted by the Local Authority related to all aspects of Special Educational Needs and Disabilities (SEND)). The conference included workshops and Guest Speakers. We decided to incorporate the FVC AGM into the Conference too and this resulted in 10 new Members joining the FVC Steering Group of Parent Carer Reps. Feedback about Conference and AGM was very positive. FVC Parent Rep were involved in designing and delivering a 2-session virtual course. The course – 'Supporting Neurodiversity in Early Years' focused on introducing Health Visitors to Neurodiversity and Sensory Processing and where families can access help from services. Around 30 Health Visitors attended the course and feedback was very good. <i>Heidi Coney</i> <i>Family Voice Calderdale Co-ordinator</i>
Independent Supporter (Education)	We helped families with the completion of Section A in applying for an assessment for an Education Health & Care Plan (EHCP). All families with disabled/additional needs children/young people who live or are educated in Calderdale. We also supported families with general enquiries all education related. The funding for this service was discontinued on 31st March 2022.
Max Cards	Max Cards continue to be a really popular offer for our Parent Carers and since coming out of the lockdowns during the pandemic, demand has soared.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

Membership	As of year ending March 2022, we had :- 1567 total members. 352 joining us in specific financial year. 22.5 % increase on previous year.
Peer Support Sessions (coffee mornings and afternoon teas)	We held 15 face to face sessions (when face to face support resumed from July 2021), each session averaging 12 Parent Careers per session = 180 Parent Carers helped via Peer Support. Some Coffee Mornings attract over 20 Parent Carers per session.
Sensory Aid & Toy Library	The Toy Library continues to be utilised, and we have increased our library section of books for our members to borrow.
Signposting	We continue to signpost daily to Local Authority services, Local and National Organisations and Charities.
Specialist Form Filling Service	We supported 66 families in completing Carer or disability related forms, mainly but not solely Disability Living Allowance (DLA) and Personal Independence Payments (PIP).
Specialist Sleep Support Service	We supported 160 families with sleep related issues affecting their child/young person with a disability/additional need.
Training Courses	When government guidance changed in July 2021, we resumed our face to face training programme, however most courses took place from September 2021 – March 2022 We delivered 4 training courses with each course attracting an average of 12 attendees.
Volunteers	We welcomed a new membership Volunteer to our office during this Financial Year, which has increased capacity to support our members.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net expenses for the year was £36,888, including net expenses of £15,459 on unrestricted funds and net expenses of £21,429 on restricted funds after transfers.

The Board of Trustees have assessed the financial position of the charity and would note the following:-

The charity currently has a 3-year contract with the Local Authority for delivery of specific parts of the service offer, this current contract ends in March 2024.

The charity currently has a 3- year contract with the NHS West Yorkshire Integrated Care Board (formerly known as the Clinical Commissioning Group). This contract is to specifically fund the Form Filling Support Service and the Sleep Support Service, this contract ends in March 2024.

Having consistently achieved targeted outcomes via both pots of funding which has helped deliver better life chances for Parent Carers in Calderdale, the Board of Trustees are hopeful of this funding being extended for another 3 years.

The charity continues to apply for grant funding from appropriate funders large and small and has been successful with bids submitted to the local Community Foundation for Calderdale as well as other local and national funders.

For financial year 2022-2023 the Board of Trustees recognise that the prudent outlook would be to concentrate on delivering the current core service offer at this stage and not seek development opportunities, however, this would be reviewed if a suitable grant programme was appealing in terms of allowing the charity to grow and possibly divert into directing helping children and young people as well as Parent Carers.

The Board of Trustees acknowledge that for this financial year 2021-2022, the charity could only deliver it's face to face services from July 2021 when Government legislation eased restrictions. The Board look forward positively to a full year of face to face support being provided for year 2022-2023.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £60,196.

To ensure the financial viability of the fund and its ability to meet its ongoing commitments we will aim towards maintaining, on average, sufficient reserves to cover approximately three months' expenditure which we have calculated as £50,000 and the long-term pension liability of £15,650.

We hope to generate more unrestricted income from fundraising, donations, and corporate sponsorship with the aim of building our unrestricted reserves back up to meet this policy.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. 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;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Signed: Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Unique Ways

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	3,848	45,086	48,934	235,598
Contracts and service level agreements		98,619	-	98,619	-
Other income		-	-	-	3,347
Fundraising income		2,672	-	2,672	1,069
Gift aid received		234	-	234	310
Bank interest		6	-	6	5
Total income		105,379	45,086	150,465	240,329
Expenditure on:					
Salaries, NIC and pensions	(3 & 4)	61,266	41,606	102,872	96,973
Payroll, HR and pension recovery plan charges		654	-	654	1,250
Other staffing costs		146	207	353	6
Staff training		335	180	515	-
Consultancy fees		16,310	9,075	25,385	5,256
Rent and rates		15,840	-	15,840	15,842
Utilities		3,462	1,270	4,732	2,265
Cleaning and renewals		1,769	-	1,769	405
Insurance		473	-	473	775
Other general running costs		2,415	395	2,810	1,428
Accountancy and independent examination		1,440	-	1,440	1,440
Photocopying		1,502	467	1,969	1,312
Postage and telephones		4,900	604	5,504	4,540
Promotion and publicity		1,825	2,116	3,941	4,242
Room hire		1,228	1,163	2,391	-
Stationery, office and software		5,936	890	6,826	9,067
Governance		464	-	464	834
Activities and events		555	874	1,429	55
Fundraising expenditure		925	-	925	15
Depreciation		4,019	-	4,019	3,180
Grant repayment		-	-	-	2,546
Legal & professional Fees		3,659	-	3,659	-
Total expenditure		129,123	58,847	187,970	151,431
Net income / (expenditure)		(23,744)	(13,761)	(37,505)	88,898
Transfers between funds		7,668	(7,668)	-	-
Actuarial loss on defined benefit pension scheme		617	-	617	3,017
Net movement in funds		(15,459)	(21,429)	(36,888)	91,915
Fund balances brought forward		68,630	93,266	161,896	69,981
Fund balances carried forward	(5)	53,171	71,837	125,008	161,896

All incoming resources and resources expended derive from continuing activities.

Unique Ways
Balance sheet
as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	8,625	-	8,625	12,644
Total fixed assets		<u>8,625</u>	<u>-</u>	<u>8,625</u>	<u>12,644</u>
Current assets					
Debtors and prepayments	(7)	35,453	9,129	44,582	30,326
Cash at bank and in hand	(8)	38,142	63,251	101,393	180,884
Total current assets		<u>73,595</u>	<u>72,380</u>	<u>145,975</u>	<u>211,210</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	13,399	543	13,942	42,209
Total current liabilities		<u>13,399</u>	<u>543</u>	<u>13,942</u>	<u>42,209</u>
Net current assets		<u>60,196</u>	<u>71,837</u>	<u>132,033</u>	<u>169,001</u>
Total assets less current liabilities		<u>68,821</u>	<u>71,837</u>	<u>140,658</u>	<u>181,645</u>
Creditors: amounts falling due after one year	(10)	15,650	-	15,650	19,749
Net assets		<u>53,171</u>	<u>71,837</u>	<u>125,008</u>	<u>161,896</u>
Funds					
Unrestricted funds		53,171	-	53,171	68,630
Restricted funds		<u>-</u>	<u>71,837</u>	<u>71,837</u>	<u>93,266</u>
Total funds		<u>53,171</u>	<u>71,837</u>	<u>125,008</u>	<u>161,896</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Unique Ways

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment over 5 years

Pensions

The charity operates a multi-employer defined benefit scheme for the benefit of its employees (see note 4).

Unique Ways

Notes to the accounts continued for the year ended 31 March 2022

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Calderdale Metropolitan Borough Council	-	13,949	13,949	103,027
Community Foundation for Calderdale	-	5,000	5,000	-
Department for Education	-	16,287	16,287	15,000
Locala Community Fund	-	1,850	1,850	-
Sir George Martin Trust	-	3,000	3,000	-
True Colours Trust	-	5,000	5,000	-
Health Education England	-	-	-	16,667
HM Revenue and Customs	-	-	-	9,808
National Lottery Community Fund	-	-	-	88,041
Other donations	3,848	-	3,848	3,055
	<u>3,848</u>	<u>45,086</u>	<u>48,934</u>	<u>235,598</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	92,860	85,605
Ex gratia and termination payments	1,150	3,388
Social security costs	6,916	6,278
Employment allowance	(4,000)	(4,000)
Life assurance and scheme expenses	908	531
Pensions	5,038	5,171
	<u>102,872</u>	<u>96,973</u>

The average number of employees during the year was 4.8, being an average of 3.5 full time equivalent (2021: 4.6, 3.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	5,038	5,171

Unique Ways

Notes to the accounts

for the year ended 31 March 2022

4 Pension

The company participates in the scheme, a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2021 to 30 September 2027: £1,530,000 per annum

(payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Unique Ways
Notes to the accounts
for the year ended 31 March 2022

4 Pension (continued)

Present values of provision

	31/03/2022 (£s)	31/03/2021 (£s)	31/03/2020 (£s)
Present value of provision	19,132	23,130	29,540

Reconciliation of opening and closing provisions

	Year ending 31 March 2022 (£s)	Year ending 31 March 2021 (£s)
Provision at start of period	23,130	29,540
Unwinding of the discount factor (interest expense)	209	719
Deficit contribution paid	(3,381)	(3,393)
Remeasurements - impact of any change in assumptions	(826)	1,152
Remeasurements - amendments to the contribution schedule	-	(4,888)
Provision at end of period	19,132	23,130

Income and expenditure impact

	Year ending 31 March 2022 (£s)	Year ending 31 March 2021 (£s)
Interest expense	209	719
Remeasurements - impact of any change in assumptions	(826)	1,152
Remeasurements - amendments to the contribution schedule	-	(4,888)

Unique Ways

Notes to the accounts

for the year ended 31 March 2022

4 Pension (continued)

Assumptions

	31 March 2022	31 March 2021	31 March 2020
	(£s)	(£s)	(£s)
	% per annum	% per annum	% per annum
Rate of discount	2.55	0.98	2.58

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Additional information

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule

Year ending	31/03/2022	31/03/2021	31/03/2020
	(£s)	(£s)	(£s)
Year 1	3,482	3,381	3,393
Year 2	3,586	3,482	3,495
Year 3	3,694	3,586	3,600
Year 4	3,805	3,694	3,708
Year 5	3,919	3,805	3,819
Year 6	2,018	3,919	3,934
Year 7	-	2,018	4,052
Year 8	-	-	4,173
Year 9	-	-	2,866
Year 10	-	-	-

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

The liability of £19,132 is shown as a creditor in the accounts and is split between due within one year (£3,482) and more than one year (£15,650).

Unique Ways

Notes to the accounts continued for the year ended 31 March 2022

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Elland Round Table	1,000	-	770	-	230
Awards for All	331	-	-	-	331
National Lottery Fund Coronavirus	5,000	-	5,000	-	-
Greggs Foundation	1,964	-	-	(1,964)	-
Morrisons Foundation	1,963	-	-	(1,963)	-
Postcode Community Trust	3,762	-	21	(3,741)	-
CMBC - ASD Support	55,587	-	1,592	-	53,995
CMBC - Core Grant	5,211	-	5,211	-	-
Health Education England	16,637	-	7,356	-	9,281
DFE	1,811	16,287	18,098	-	-
Locala Community Fund	-	1,850	1,850	-	-
True Colours Trust	-	5,000	5,000	-	-
MBC:IS from CMBC/CCG	-	13,949	13,949	-	-
Sir George Martin Trust	-	3,000	-	-	3,000
Community Fund :Core Delivery	-	5,000	-	-	5,000
	<u>93,266</u>	<u>45,086</u>	<u>58,847</u>	<u>(7,668)</u>	<u>71,837</u>

Fund name	Purpose of restriction
Elland Round Table	For promotional materials.
Awards for All	To purchase capital equipment.
National Lottery Fund Coronavirus	For continuation of 'Ordinary Lives' Project.
Greggs Foundation	For the sensory toy library. Transfer relates to moving excess funds to unrestricted funds agreed with the funder.
Morrisons Foundation	For the sensory toy library. Transfer relates to moving excess funds to unrestricted funds agreed with the funder.
Postcode Community Trust	For the sensory toy library. Transfer relates to moving excess funds to unrestricted funds agreed with the funder.
CMBC - ASD Support	To support Parents and Carers with children and young people on the Neurodevelopmental Pathway.
CMBC - Core Grant	To deliver agreed objectives as per the partnership agreement.
Health Education England	Education for Early Years Professionals in supporting Neurodiversity.
DFE	Towards the parent carer participation programme.
Locala Community Fund	To support digitalisation and membership area on website.
True Colours Trust	To support the form filling role.
MBC:IS from CMBC/CCG	To increase independent supporters capacity.
Sir George Martin Trust	Towards delivering our front line services – April 2022 - March 2023.
Community Fund :Core Delivery	Towards Self Advocacy Support

Unique Ways

Notes to the accounts continued for the year ended 31 March 2022

6 Tangible assets

Cost

At 1 April 2021

Disposals

At 31 March 2022

Fixtures,
fittings and

£

22,473

(2,376)

20,097

Total

£

22,473

(2,376)

20,097

Depreciation

At 1 April 2021

Depn reversed re. disposals

Charge for year

At 31 March 2022

9,829

(2,376)

4,019

11,472

9,829

(2,376)

4,019

11,472

Net book value

At 31 March 2022

8,625

8,625

At 31 March 2021

12,644

12,644

7 Debtors and prepayments

2022

£

27,129

17,453

44,582

2021

£

11,088

19,238

30,326

Debtors

Prepayments

8 Cash at bank and in hand

2022

£

101,089

304

101,393

2021

£

179,470

1,414

180,884

Cash at bank

Cash in hand

9 Creditors and accruals

2022

£

7,842

2,618

3,482

-

13,942

2021

£

30,318

1,660

3,381

6,850

42,209

Creditors

Accruals

Pension scheme provision

Deferred income

10 Creditors and accruals amounts falling due after one year

2022

£

15,650

15,650

2021

£

19,749

19,749

Pension scheme provision

Unique Ways

Notes to the accounts continued for the year ended 31 March 2022

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £44,322 (previous year: £41,814).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	1,588	1,532
In the second to fifth years inclusive	1,657	936
	<u>3,245</u>	<u>2,468</u>

Unique Ways

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	3,848	13,055	45,086	222,543	48,934	235,598
Contracts and service level agreeme	98,619	-	-	-	98,619	-
Other income	-	3,347	-	-	-	3,347
Fundraising income	2,672	1,069	-	-	2,672	1,069
Gift aid received	234	310	-	-	234	310
Bank interest	6	5	-	-	6	5
Total income	105,379	17,786	45,086	222,543	150,465	240,329
Expenditure						
Salaries, NIC and pensions	61,266	3,388	41,606	93,585	102,872	96,973
Payroll, HR and pension recovery pla	654	375	-	875	654	1,250
Other staffing costs	146	-	207	6	353	6
Staff training	335	-	180	-	515	-
Consultancy fees	16,310	1,896	9,075	3,360	25,385	5,256
Rent and rates	15,840	1	-	15,841	15,840	15,842
Utilities	3,462	-	1,270	2,265	4,732	2,265
Cleaning and renewals	1,769	-	-	405	1,769	405
Insurance	473	-	-	775	473	775
Other general running costs	2,415	-	395	1,428	2,810	1,428
Accountancy and independent exam	1,440	-	-	1,440	1,440	1,440
Photocopying	1,502	-	467	1,312	1,969	1,312
Postage and telephones	4,900	546	604	3,994	5,504	4,540
Promotion and publicity	1,825	-	2,116	4,242	3,941	4,242
Room hire	1,228	-	1,163	-	2,391	-
Stationery and office materials	5,936	2,374	890	6,693	6,826	9,067
Governance	464	694	-	140	464	834
Activities and events	555	-	874	55	1,429	55
Fundraising expenditure	925	15	-	-	925	15
Depreciation	4,019	3,180	-	-	4,019	3,180
Grant repayment	-	-	-	2,546	-	2,546
Legal & professional Fees	3,659	-	-	-	3,659	-
Total expenditure	129,123	12,469	58,847	138,962	187,970	151,431
Net income / (expenditure)	(23,744)	5,317	(13,761)	83,581	(37,505)	88,898
Transfers between funds	7,668	22,408	(7,668)	(22,408)	-	-
Actuarial loss on pension scheme	617	3,017	-	-	617	3,017
Net movement in funds	(15,459)	30,742	(21,429)	61,173	(36,888)	91,915
Fund balances brought forward	68,630	37,888	93,266	32,093	161,896	69,981
Fund balances carried forward	53,171	68,630	71,837	93,266	125,008	161,896

UNIQUE WAYS

England & Wales - Charity number 1109413

Accounts

Unique Ways

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements

for the year ended 31 March 2021



Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 18

Prepared by West Yorkshire Community Accounting Service

Unique Ways

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Oliver Wilby	Chair
Vikki Darby	Vice-Chair
Nicholas Wigmore	Treasurer
Emma Poyser-Buxton	
Marcus Thompson	
Alison Fielden	
Rachel Hollingworth	

Charity number 1109413 Registered in England and Wales

Company number 05098716 Registered in England and Wales

Registered and principal address

Hanson Lane Enterprise Centre
Hanson Lane
Halifax
HX1 5PG

Bankers

Cooperative Bank
PO Box 250
Delf House
Southway
Skelmersdale

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011 and 29 October 2014. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. One third of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who is eligible under Article 3.3 may be reappointed.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To provide relief and support to children with disabilities and/or special educational needs, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services, promoting positive access, social inclusion, protection and wellbeing of such persons.

The charity's main activities

The main activities of Unique Ways fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people.

This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

Achievements and performance

I have pleasure in presenting my third Chairs' Report since becoming Chair in 2018.

The financial year 2020-2021 has been extremely difficult for our charity, as it has been for the majority of smaller local third sector organisations.

As Unique Ways have traditionally provided face to face support for our parent carer members during three periods of lockdown we were unable to offer any in-person support. Although we moved to a virtual model where possible as our parent carer members had their children/young people with them at home, combining home schooling with 100% care responsibilities was very difficult for them to be able to participate virtually.

I would like to take this opportunity to thank our CEO and the staff who continued to offer outstanding support to the families of Calderdale, and to our front line staff for their understanding during a period of furlough in which we had to adapt to the reduced demand with schools being closed.

I would further like to thank Helen Norris and Amanda Rorrison who left us this year for their service to the charity and wish them all the best in their new ventures.

We have had quite a few changes to the team, with Nicola Hanson joining us as the Membership Officer in April and Skye Barrett joining as the Self Advocacy Practitioner, also in April. Also joining us were Jill Greenwood, Sleep Practitioner and Leah Webster as Education Practitioner. The feedback we have received from parent carers regarding the new team members has been exemplarily, with them going the extra mile to ensure our members receive the best possible support. Martin Reynolds, Office Co-ordinator and Heidi Coney, Family Voice Calderdale Co-ordinator are still established members of the team. At some points during the year, it was a case of Martin, Heidi and Shona manning the entire functions of the charity, I must therefore commend them for their fortitude and dedication.

I am extremely grateful of the assistance provided to me by the Chief Executive, Shona Walsh and I know Shona values the team's continued efforts in supporting our members in the best way possible through the staff team.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

In terms of our core 'ordinary lives' service offer:-

Sleep Practitioner : Service continued virtually throughout the year, with in person support returning in July 2021

Education (EHCP's) : Service continued virtually throughout the year, with in person support returning in July 2021

Education (General) : Service continued virtually throughout the year, with in person support returning in July 2021

Self-Advocacy (forms, etc.) : Service re-introduced from April 2021 with in person support from July 2021.

Peer support sessions : Face to face sessions resumed from July 2021.

Training courses : Two virtual training courses were held during the year with face to face training due to resume in November 2021.

Membership

At the end of 2020 we had a membership of 1,094 and as of March 2021, our membership has risen considerably again, having a database of 1,300 members.

Annual Survey – response rate

We are mindful that when our Annual Survey went live (April 2020) our parent carer members were at home with the children/young people and we were in the very early days of the pandemic, we therefore expected a low response rate. Although the number of participants taking part in our annual survey has reduced (163 in 2020) we had 127 responses for 2021 but 86 fully completed therefore our completion rate has improved from 58% to 68%.

Annual Survey – Satisfaction rate

We always ask the question of our membership "how likely are you to recommend Unique Ways?" and I'm delighted to say we have maintained the same satisfaction rate for this - 98%.

Finally, I would like to end with a quote from a parent carer member from our annual survey 2021

"I think personally that you have done an excellent job in delivering services and support to parent under these exceptionally difficult circumstances".

Oliver Wilby, Chair Board of Trustees

Financial review

The net income for the year after transfers and the actuarial loss deduction was £91,915, including net income of £30,742 on unrestricted funds and net income of £61,173 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £75,735.

To ensure the financial viability of the fund and its ability to meet its ongoing commitments we will aim towards maintaining, on average, sufficient reserves to cover approximately three months' expenditure which we have calculated as £50,000 and the long term pension liability of £19,749.

Although our free reserves are above our reserves policy, the additional free reserves will be used to support the charities core costs in the immediate future and to ensure continuation of our core services while we await the outcome of some future funding.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2021

Coronavirus impact statement

As the coronavirus pandemic initially impacted on the majority of our face to face services, we were able to access the government furlough scheme, which enabled us to reduce our staffing costs in the first six months of 20/21 by approximately £13,000. As we move to continue to offer our services virtually, one post has been reduced from 20 to 15 hrs/week due to reduced workload.

We have also

- Received £10k from the Local Authority Discretionary Grant; this is not restricted and can be used for core costs;
- A carry forward figure for year 2021/2022 of £68,670, most of which will be un-restricted;
- Received £88,000 from the NLCF (Extend Ordinary Lives Project - core salaries).
- Produced a budget for current year.

We are awaiting responses from the following bids:

- £21,000 from The Morrison's Foundation (Self-Advocacy Role)
- £5,000 The True Colours Trust (Self-Advocacy Project)
- £5,000 Learning Disability England (Self-Advocacy Project)
- £25,000 Disabled People Emergency Fund
- We are also submitting bids to The Fore's Raft Foundation, George A Moore Foundation and the Locala Community Fund.

The Board has assessed the financial position and we are satisfied that the current levels of unrestricted funds, alongside income from the Local Authority and National Lottery place us in a financially viable position.

We anticipate further income from the bids listed above. Furthermore, the Board is satisfied that the organisation has not suffered a financial loss as a result of coronavirus.

In light of this, the Board have concluded that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Unique Ways

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. 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;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on Nov 17, 2021

Signed: **Oliver Wilby** (Trustee)

Name: **Oliver Wilby**

Unique Ways

Independent examiner's report to the trustees of Unique Ways

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

I have completed my examination. I confirm that no material 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.

Signed: H. R Galvin
H. R Galvin (Nov.17, 2021 12:06 GMT).....

Name: Helen Galvin FCCA

Date: Nov 17, 2021.....

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Unique Ways

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	13,055	222,543	235,598	198,805
Other income		3,347	-	3,347	3,447
Bank interest		5	-	5	11
Fundraising income		1,069	-	1,069	3,775
Gift aid received		310	-	310	538
Total income		17,786	222,543	240,329	206,576
Expenditure on:					
Salaries, NIC and pensions	(3 & 4)	3,388	93,585	96,973	135,527
Payroll, HR and pension recovery plan charges		375	875	1,250	2,292
Other staffing costs		-	6	6	-
Staff training		-	-	-	3,657
Consultancy fees		1,896	3,360	5,256	6,318
Rent and rates		1	15,841	15,842	15,840
Utilities		-	2,265	2,265	4,517
Cleaning and renewals		-	405	405	2,096
Insurance		-	775	775	698
Other general running costs		-	1,428	1,428	1,444
Accountancy and independent examination		-	1,440	1,440	1,450
Photocopying		-	1,312	1,312	2,015
Postage and telephones		546	3,994	4,540	5,634
Promotion and publicity		-	4,242	4,242	3,406
Resources		-	-	-	535
Room hire		-	-	-	587
Stationery and office materials		2,374	5,940	8,314	5,263
Subscriptions		-	753	753	823
Travel and subsistence		-	-	-	1,676
Governance		694	140	834	1,114
Other operational costs		-	-	-	368
Activities and events		-	55	55	3,170
Fundraising expenditure		15	-	15	2,225
Depreciation		3,180	-	3,180	3,206
Grant repayment		-	2,546	2,546	-
Total expenditure		12,469	138,962	151,431	203,861
Net income		5,317	83,581	88,898	2,715
Transfers between funds		22,408	(22,408)	-	-
Actuarial loss on defined benefit pension scheme		3,017	-	3,017	782
Net movement in funds		30,742	61,173	91,915	3,497
Fund balances brought forward		37,888	32,093	69,981	66,484
Fund balances carried forward	(5)	68,630	93,266	161,896	69,981

All incoming resources and resources expended derive from continuing activities.

Unique Ways
Balance sheet
as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	12,644	-	12,644	11,630
Total fixed assets		<u>12,644</u>	<u>-</u>	<u>12,644</u>	<u>11,630</u>
Current assets					
Debtors and prepayments	(7)	30,326	-	30,326	33,339
Cash at bank and in hand	(8)	78,222	102,662	180,884	119,754
Total current assets		<u>108,548</u>	<u>102,662</u>	<u>211,210</u>	<u>153,093</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	32,813	2,546	35,359	12,500
Deferred income		-	6,850	6,850	56,095
Total current liabilities		<u>32,813</u>	<u>9,396</u>	<u>42,209</u>	<u>68,595</u>
Net current assets		<u>75,735</u>	<u>93,266</u>	<u>169,001</u>	<u>84,498</u>
Total assets less current liabilities		<u>88,379</u>	<u>93,266</u>	<u>181,645</u>	<u>96,128</u>
Creditors: amounts falling due after one year		<u>19,749</u>	<u>-</u>	<u>19,749</u>	<u>26,147</u>
Net assets		<u>68,630</u>	<u>93,266</u>	<u>161,896</u>	<u>69,981</u>
Funds					
Unrestricted funds		68,630	-	68,630	37,888
Restricted funds		-	93,266	93,266	32,093
Total funds		<u>68,630</u>	<u>93,266</u>	<u>161,896</u>	<u>69,981</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on Nov 17, 2021

Signed: Oliver Wilby
Oliver Wilby (Nov 17, 2021 11:32 GMT) (Trustee)

Name: Oliver Wilby

Unique Ways

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment over 5 years

Pensions

The charity operates a multi-employer defined benefit scheme for the benefit of its employees (see note 4).

Unique Ways

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Calderdale Metropolitan Borough Council	10,000	93,027	103,027	66,906
Department for Education	-	15,000	15,000	15,650
National Lottery Community Fund	-	88,041	88,041	111,951
Health Education England	-	16,667	16,667	-
HM Revenue and Customs	-	9,808	9,808	-
Donations	3,055	-	3,055	4,298
	<u>13,055</u>	<u>222,543</u>	<u>235,598</u>	<u>198,805</u>

3 Staff costs and numbers

	2021 £	2020 £
Gross salaries	86,136	122,081
Termination payment	3,388	-
Social security costs	6,278	8,634
Employment allowance	(4,000)	(3,000)
Pensions	5,171	7,812
	<u>96,973</u>	<u>135,527</u>

The average number employees during the year was 4.6, being an average of 3.2 full time equivalent (2020: 6.8, 5). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	5,171	7,812
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

Unique Ways

Notes to the accounts

for the year ended 31 March 2021

4 Pension

The company participates in the scheme, a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2021 to 30 September 2027: £1,530,000 per annum

(payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Unique Ways
Notes to the accounts
for the year ended 31 March 2021

4 Pension (continued)

Present values of provision

	31/03/2021 (£s)	31/03/2020 (£s)	31/03/2019 (£s)
Present value of provision	23,130	29,540	33,616

Reconciliation of opening and closing provisions

	Year ending 31 March 2021 (£s)	Year ending 31 March 2020 (£s)
Provision at start of period	29,540	33,616
Unwinding of the discount factor (interest expense)	719	503
Deficit contribution paid	(3,393)	(3,294)
Remeasurements - impact of any change in assumptions	1,152	(1,285)
Remeasurements - amendments to the contribution schedule	(4,888)	-
Provision at end of period	23,130	29,540

Income and expenditure impact

	Year ending 31 March 2021 (£s)	Year ending 31 March 2020 (£s)
Interest expense	719	503
Remeasurements - impact of any change in assumptions	1,152	(1,285)
Remeasurements - amendments to the contribution schedule	(4,888)	-

Unique Ways

Notes to the accounts

for the year ended 31 March 2021

4 Pension (continued)

Assumptions

	31 March 2021	31 March 2020	31 March 2019
	(£s)	(£s)	(£s)
	% per annum	% per annum	% per annum
Rate of discount	0.98	2.58	1.58

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Additional information

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule

Year ending	31/03/2021	31/03/2020	31/03/2019
	(£s)	(£s)	(£s)
Year 1	3,381	3,393	3,294
Year 2	3,482	3,495	3,393
Year 3	3,586	3,600	3,495
Year 4	3,694	3,708	3,600
Year 5	3,805	3,819	3,708
Year 6	3,919	3,934	3,819
Year 7	2,018	4,052	3,934
Year 8	-	4,173	4,052
Year 9	-	2,866	4,173
Year 10	-	-	2,866

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

The liability of £23,130 is shown as a creditor in the accounts and is split between due within one year (£3,381) and more than one year (£19,749).

Unique Ways

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

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Elland Round Table	1,000	-	-	-	1,000
Awards for All	331	-	-	-	331
National Lottery	21,984	-	21,984	-	-
National Lottery Fund Coronavirus	-	88,041	62,271	(20,770)	5,000
Greggs Foundation	1,964	-	-	-	1,964
Morrison's Foundation	1,963	-	-	-	1,963
Postcode Community Trust	3,762	-	-	-	3,762
CMBC - ASD Support	-	56,095	508	-	55,587
CMBC - Core Grant	-	20,661	13,812	(1,638)	5,211
CMBC - IS from CMBC/CCG	-	11,271	11,271	-	-
CMBC - CPC Strategic Influence	-	5,000	5,000	-	-
Health Education England	-	16,667	30	-	16,637
HMRC JRS	-	9,808	9,808	-	-
DFE	1,089	15,000	14,278	-	1,811
	<u>32,093</u>	<u>222,543</u>	<u>138,962</u>	<u>(22,408)</u>	<u>93,266</u>

Fund name	Purpose of restriction
Elland Round Table	For promotional materials.
Awards for All	To purchase capital equipment.
National Lottery	For the 'Ordinary Lives' project and for 'building capabilities'.
National Lottery Fund Coronavirus	For continuation of 'Ordinary Lives' Project. A transfer of £2,556 was for the purchase of equipment, which is for the general use of the charity and a transfer of £18,214 was for the prepayment for 2021/2022 period agreed by the funder.
Greggs Foundation	For the sensory toy library.
Morrison's Foundation	For the sensory toy library.
Postcode Community Trust	For the sensory toy library.
CMBC - ASD Support	To support Parents and Carers with children and young people on the Neurodevelopmental Pathway.
CMBC - Core Grant	To deliver agreed objectives as per the partnership agreement. The transfer was made from this fund for the purchase of equipment, which is for the general use of the charity.
CMBC - IS from CMBC/CCG	To increase independent supporters capacity.
CMBC - CPC Strategic Influence	For the delivery of courses and towards strategic influence.
Health Education England	Education for Early Years Professionals in supporting Neurodiversity.
HMRC JRS	Towards furloughed staff due to the coronavirus.
DFE	Towards the parent carer participation programme.

Unique Ways

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

6 Tangible assets

	Fixtures, fittings and equipment	Total
<u>Cost</u>	£	£
At 1 April 2020	18,279	18,279
Additions	4,194	4,194
At 31 March 2021	<u>22,473</u>	<u>22,473</u>
 <u>Depreciation</u>		
At 1 April 2020	6,649	6,649
Charge for year	3,180	3,180
At 31 March 2021	<u>9,829</u>	<u>9,829</u>
 <u>Net book value</u>		
At 31 March 2021	<u>12,644</u>	<u>12,644</u>
 At 31 March 2020	<u>11,630</u>	<u>11,630</u>

7 Debtors and prepayments

	2021	2020
	£	£
Debtors	11,088	30,645
Prepayments	19,238	2,694
	<u>30,326</u>	<u>33,339</u>

8 Cash at bank and in hand

	2021	2020
	£	£
Cash in bank	179,470	119,384
Cash in hand	1,414	370
	<u>180,884</u>	<u>119,754</u>

9 Creditors and accruals

	2021	2020
	£	£
Creditors	33,699	9,604
Accruals	1,660	2,896
	<u>35,359</u>	<u>12,500</u>

Unique Ways

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

10 Related party transactions

Trustee expenses

During the year no trustees were paid any expenses (previous year: 1 trustees and £66 in respect of travel).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £41,814 (previous year: £41,836).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other transactions with trustees or related parties

2021
£

Name of trustee or related party	Relationship to charity	Description of transaction
Janine Wigmore	Wife of Nicholas Wigmore (Trustee)	Facilitator fees

41

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

Within one year

In the second to fifth years inclusive

Photocopier	Phone System
£	£
784	748
-	936
<u>784</u>	<u>1,684</u>

Unique Ways

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	13,055	5,268	222,543	193,537	235,598	198,805
Other income	3,347	2,264	-	1,183	3,347	3,447
Bank interest	5	11	-	-	5	11
Fundraising income	1,069	3,775	-	-	1,069	3,775
Gift aid received	310	538	-	-	310	538
Total income	17,786	11,856	222,543	194,720	240,329	206,576
Expenditure						
Salaries, NIC and pensions	3,388	(2,045)	93,585	137,572	96,973	135,527
Payroll, HR and pension charges	375	1,817	875	475	1,250	2,292
Other staffing costs	-	-	6	-	6	-
Staff training	-	50	-	3,607	-	3,657
Consultancy fees	1,896	-	3,360	6,318	5,256	6,318
Rent and rates	1	-	15,841	15,840	15,842	15,840
Utilities	-	481	2,265	4,036	2,265	4,517
Cleaning and renewals	-	-	405	2,096	405	2,096
Insurance	-	-	775	698	775	698
Other general running costs	-	142	1,428	1,302	1,428	1,444
Accountancy and independent exam	-	82	1,440	1,368	1,440	1,450
Photocopying	-	-	1,312	2,015	1,312	2,015
Postage and telephones	546	-	3,994	5,634	4,540	5,634
Promotion and publicity	-	90	4,242	3,316	4,242	3,406
Resources	-	-	-	535	-	535
Room hire	-	26	-	561	-	587
Stationery and office materials	2,374	146	5,940	5,117	8,314	5,263
Subscriptions	-	427	753	396	753	823
Travel and subsistence	-	154	-	1,522	-	1,676
Governance	694	614	140	500	834	1,114
Other operational costs	-	368	-	-	-	368
Activities and events	-	596	55	2,574	55	3,170
Fundraising expenditure	15	2,225	-	-	15	2,225
Depreciation	3,180	3,206	-	-	3,180	3,206
Grant repayment	-	-	2,546	-	2,546	-
Total expenditure	12,469	8,379	138,962	195,482	151,431	203,861
Net income / (expenditure)	5,317	3,477	83,581	(762)	88,898	2,715
Transfers between funds	22,408	-	(22,408)	-	-	-
Actuarial loss on pension scheme	3,017	782	-	-	3,017	782
Net movement in funds	30,742	4,259	61,173	(762)	91,915	3,497
Fund balances brought forward	37,888	33,629	32,093	32,855	69,981	66,484
Fund balances carried forward	68,630	37,888	93,266	32,093	161,896	69,981

Unique Ways Accounts 31 March 2021 (00000002)

Final Audit Report

2021-11-17

Created:	2021-11-17
By:	Martin Reynolds (martin.reynolds@uniqueways.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAABkR3ou3hCxxwJhDRV9tfZm7SauKadEfb

"Unique Ways Accounts 31 March 2021 (00000002)" History

 Document created by Martin Reynolds (martin.reynolds@uniqueways.org.uk)

2021-11-17 - 11:18:42 AM GMT- IP address: 81.130.228.221

 Document emailed to Oliver Wilby (olliewilby@gmail.com) for signature

2021-11-17 - 11:23:22 AM GMT

 Email viewed by Oliver Wilby (olliewilby@gmail.com)

2021-11-17 - 11:31:44 AM GMT- IP address: 172.224.224.81

 Document e-signed by Oliver Wilby (olliewilby@gmail.com)

Signature Date: 2021-11-17 - 11:32:37 AM GMT - Time Source: server- IP address: 95.144.100.213

 Document emailed to H. R Galvin (helen.galvin@wycas.org.uk) for signature

2021-11-17 - 11:32:39 AM GMT

 Email viewed by H. R Galvin (helen.galvin@wycas.org.uk)

2021-11-17 - 12:03:13 PM GMT- IP address: 109.155.54.89

 Document e-signed by H. R Galvin (helen.galvin@wycas.org.uk)

Signature Date: 2021-11-17 - 12:06:25 PM GMT - Time Source: server- IP address: 109.155.54.89

 Agreement completed.

2021-11-17 - 12:06:25 PM GMT