

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

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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	<p>We had an amazing 275 respondents and of those 183 fully completed the survey.</p> <p>Last year was 127 with 86 full completed. We are really pleased with this increase.</p> <p>Overall satisfaction for Unique Ways remains high at 97.5%</p>
<p>Family Voice Calderdale (FVC) – the Parent Carer Forum for Calderdale.</p> <p>FVC continues to be the voice and influence arm of Unique Ways. This project ensures the Parent Carers in Calderdale:-</p> <p>Have a platform to use their voice.</p> <p>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).</p>	<p>Quarter 1 (April, May, June 2021)</p> <p>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</p> <p>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.</p> <p>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.</p> <p>Quarter 2 (July, August, September 2021)</p> <p>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.</p> <p>FVC Parent Reps were involved in co-producing a Local Authority mental health survey and report for children and young people.</p> <p>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.</p>

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

Achievements and performance (continued)

Family Voice Calderdale (FVC) -continued	<p>Quarter 3 (October, November, December 2021)</p> <p>'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.</p> <p>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.</p> <p>FVC Parent Rep on the new Local Authority work stream called 'Inclusive Holiday Childcare'.</p> <p>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.</p>
	<p>Quarter 4 (January, February, March 2022)</p> <p>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.</p> <p>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.</p> <p><i>Heidi Coney</i> <i>Family Voice Calderdale Co-ordinator</i></p>
Independent Supporter (Education)	<p>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.</p> <p>We also supported families with general enquiries all education related.</p> <p>The funding for this service was discontinued on 31st March 2022.</p>
Max Cards	<p>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.</p>

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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.

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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.

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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 funds	Restricted funds	Total funds	Total 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		-	71,837	71,837	93,266
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