

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

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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 |