

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

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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 £
<u>Cost</u>		
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>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
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

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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

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