

# **Parents of Children with Additional Needs**

Charity number 1147436

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



# **Parents of Children with Additional Needs**

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

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Parents of Children with Additional Needs**

## **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Anisa Kothia		Resigned 11 November 2024
Anne Patterson-Brown		
Bolouebi Solomon		
Carol Thomas		
Joanne Osborne		
Johanna Hull		

**Charity number** 1147436 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Suite 230	Lloyds Bank plc
6 Queen Street	PO Box 1000
Huddersfield	Andover
HD1 2SQ	BX1 1LT

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution adopted on 18 June 2011, as amended on 15 November 2019.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Parents of Children with Additional Needs**

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

### **Objectives and activities**

#### **The charity's objects**

To relieve in the metropolitan district of Kirklees, and surrounding districts, children under 25 years old with learning, physical or sensory disabilities, or who have behavioural problems, by providing support, advice and information to their parents and/or others who are responsible for providing their care and/or support.

#### **The charity's main activities**

PCAN is the independent, parent-led forum in Kirklees for all parents and carers of children and young people with additional needs aged from birth to 25 years.

PCAN provides good information, links to social media so parents can network with each other, and a range of social and other events to help us to develop a strong, collective voice so that we can work in partnership with service providers across Kirklees. Together we can improve services for our children and young people with additional needs!

PCAN welcomes all parents or carers, whether you are just beginning to become aware that your child or young person may have additional needs, or if they have confirmed diagnosis or disability.

Our work is divided into three strands: Good information, Support and friendship and Stronger voice.

#### **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 ensuring that the voices of parents and carers of children and young people with SEND (Special Educational Needs and Disability) are heard in the planning, development and delivery of services for their children (engagement and co-production).

### **Achievements and performance**

#### **Note from the Trustees**

As an organisation run by parent carers, we do face challenges from time to time that can really affect our day-to-day life which in turn impacts on the time we have available to carry out all the tasks required in keeping PCAN running smoothly. This year has been particularly challenging.

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 ensuring that the voices of parents and carers of children and young people with SEND are heard in the planning, development and delivery of services for their children (engagement and co-production).

#### **Thanks to all our helpers**

We would like to thank PCAN Trustees, volunteers and members for giving up their valuable time to either help us with PCAN's work in whatever ways they can and generally helping us to make a difference for everyone. You are fantastic, and we couldn't do this without you! Thanks also to our team of freelance workers who always go above and beyond.

#### **Appeal for new Trustees**

A number of Trustees have recently retired from PCAN.

If you would like to share your skills with us by becoming a Trustee, we would be delighted to hear from you. Please contact us on 07754102336 or [info@pcankirklees.org](mailto:info@pcankirklees.org)

The role is voluntary, not too onerous, can be fun and is very rewarding – you would need to attend around 4 meetings per year to help decide PCAN's activities, monitor our progress and make decisions about how we spend our funding.

# **Parents of Children with Additional Needs**

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

### **Achievements and performance (continued)**

#### **Good Information**

Parents and carers need good quality information to do the best job they can for their children and young people. PCAN works hard to let local parents and carers know about the activities, services, support and information that can make their life, and that of their family, better. Key activities for 2024/25 include:

Our social media followers totalled approximately 4500 which includes our main (private) Facebook Group which has over 1200 members. All information posted is networked across many local social media parent and SEND groups ensuring a wider reach. We continued to respond to members' posts via private message as needed.

We ran a schedule of social events at a wider range of locations this year. (45+ events) As well as the Zone and Thornhill Lees Community Centre, Ravensthorpe Community Centre, Al-Hikmah and Holmfirth Library, we worked with Community Hubs to host meetings at Honley Library and Mirfield Library. However, numbers are lower than they have been in the past despite a programme of attendees from organisations that we know our parents value the opportunity to talk to. This included Carers Count, members of the Kirklees Post 16 transport team, and others.

PCAN Team members also supported parents with information at a wide range of community and school-based events (20 +)

Our South Asian outreach worker built on her groundwork including attendance at community events, and social groups at Ravensthorpe and Al-Hikmah. The addition of a person with community language skills has made a huge difference which supports non-English speaking parents at our events and school visits.

PCAN continued to work closely with the Local Offer team throughout the year to improve the quality of the information supplied to anyone caring for a child or young person with special educational needs or disabilities. We regularly signpost families to the relevant sections of the Local Offer. Our chairing of the wider Co-Production group has ensured that providers keep the audience in mind when designing information so that it is parent friendly, jargon free and clear as to its purpose ("What is it, what does it do, who is it for and how do I get it" are the questions we pose to providers). A successful Local Offer Live event was held in July 2024 co-produced with and funded by PCAN. This was well attended (over 300 attendees) with faces new and old.

We ran 2 free Webinars "Making Meetings work for you" from an external company for the benefit of our members. This was commissioned as part of the PINS Project but available to all.

We ran a large Planning for Future event in response to members' queries and requests in May 2024. This was specifically not about education, and we ran a programme of information workshops on the topics of mental capacity, housing options and adult social care (the workshops were co-produced with colleagues from the LA). We also invited a private company to do a presentation on wills, trusts and power of attorney which was very well received. Parents appreciated the chance to listen to these, talk to the many providers and LA colleagues who also attended, ask questions and meet other parents.

Our team visited 37 schools this year – a good way of meeting new families, sharing good information and finding out key issues which affect our families.

In addition PCAN engaged with 9 new schools via the PINS Project (more about PINS later in the report).

The AGM in November 2024 was at Northorpe Hall where the Service Director for Learning and Early Support on SEND Transformation gave a full update on what was happening and planned improvements. KIAS and Carers Count were also on hand with information and support.

# **Parents of Children with Additional Needs**

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

### **Achievements and performance (continued)**

#### **Support and Friendship**

Helping parents to meet and support each other is a big part of what PCAN is about. We want parents and carers to feel less isolated and to be able to contact other parents who understand the challenges and the joys of having children and young people with additional needs.

#### **What we did in 2023/24**

Connected people via our Facebook groups, and information events. Huge thanks for our members for the helping hand they extended to others.

We ran over 50 cuppa and chat events based at the Zone, Huddersfield, Thornhill Lees Community Centre and Holmfirth Library, Al-Hikmah, Ravensthorpe, Honley and Mirfield libraries.

We had a stand at the Kirklees Local Offer Live event July at the Stadium. The event was co-produced with PCAN including timing of the event, selection of stallholders, marketing and promotion, workshops for parents etc. It was well attended and the feedback indicated that the event was highly valued by those who attended.

A PCAN Trustee was available to offer a friendly, empathic point of contact for parent carers who ring the main PCAN number with concerns or contacted us by email. We received multiple referrals from other agencies such as Carers Count, KIAS, Community Plus, Early Support and schools.

We supplied over 300 Maxcards for families living in Kirklees to enable families to save money on days out.

Parents contacted us with a multitude of issues and despite availability issues, Trustees and volunteers worked really hard to support those families signposting them to relevant information and offering a listening ear. When necessary, referrals were made on their behalf (with their consent) for support.

#### **Stronger Voice - Together we can make a difference**

PCAN works with local service providers to ensure that parents' voices are heard in the design and development of new and existing services (parent participation). It is a mandatory requirement for Local Authority and Health departments to gather the views of parent carers, and this forms a large part of PCAN's work.

Parent participation is all about making sure that parents and carers of children/young people with additional needs can be involved alongside providers in service planning and decision making. The result is services which meet families' needs more quickly and effectively which are therefore more valued and have good levels of take up. PCAN receives specific funding from the Department of Education towards the cost of this really important work in addition to a contract with Kirklees Council to be the voice of parents.

#### **Achievements**

PCAN collects evidence from parents and carers about the services and support they receive in Kirklees across education, health, social care and voluntary sector. Sometimes this is in the form of collated information from specific engagement events or surveys; often our information is anecdotal which is collected from the daily stream of information from social media, emails and phone calls, plus information gathered at social, school and other parent events. This vitally important evidence of the lived experiences of families is shared as needed at strategic groups which meet regularly and have representation from PCAN, for example:

SEND Transformation Group

Local Offer Steering Group

Carers Strategy Group

KIAS Steering Group

Youth Development Partnership Board

Early Support and Families Together Partnerships

ICB Starting Well Board

# **Parents of Children with Additional Needs**

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

### **Achievements and performance (continued)**

PCAN has a key role on the SEND Transformation Group. The data that we collect about parents' lived experiences is fed on a regular basis into this group and PCAN colleagues are involved in various planning and improvement work streams which sit under SEND Transformation. For example:

Work continued on the roll out of Clusters of schools starting in September 2024. This included commenting in full on the information that Kirklees was producing for schools and the wider public. We hope that the Cluster model will lead to more co-operation between schools and the improved sharing of good practice and earlier intervention.

We continued to challenge the LA regarding issues with their SEND Assessment and Commissioning Team (SENDACT). These key issues included timeliness of EHCPs, quality and communication. Raising these issues consistently over the past 2-3 years have helped to: Put in a programme to improve compliance rates and reduce the backlog of new EHCPs. Recruit staff for SENDACT (PCAN takes part in interviewing staff). Improving the number and type of places needed to meet the needs of children with SEND in Kirklees e.g. promoting the consultations around the plans for Woodley and Joseph Norton schools.

In addition, a PCAN colleague sits on the quality assurance panel which has had a positive impact on the quality of plans. Whilst this is a long-term project, improvements can be seen already, especially around timely communications regarding initial EHCP applications.

Kirklees Council previously produced a SEND Transformation Strategy as public information. A document was co-produced with PCAN parents and young people, simply called the Big Plan. It can be found [here](#). A further review of this is currently ongoing in the light of this summer's Area SEND Inspection.

The previous bullet points refer to areas of improvement identified in the Written Statement of Action following the Local Area Inspection in 2022.

During this year work started on preparing for the next Area SEND inspection that was due (it happened in June 2025). This included regular meetings with the LA and we commented fully on drafts of the self-evaluation which is required for the inspection.

Planning for the Future – over 60 parents attended this event. PCAN collected vital information from parents about their experiences of future planning, good and bad. The impact from this feedback kick-started the Council's project to focus more on future planning (not just in relation to EHCPs). It also highlighted the lack of good information on all topics related to life beyond education and young people leaving home. As a result, PCAN is working with adult social care to develop comprehensive and accessible information on these topics. This work is ongoing.

PCAN also attended a Preparation for Adulthood day organised by the National Network of Parent Carer Forums (NNPCF) with other regional colleagues sharing ideas about post 16 work and education.

Following this a second PFA day was organised within Kirklees attended by health, education, careers, social care and other colleagues looking at areas for improvement locally. Thank you to the 2 young people with additional needs who attended with us. Their contributions added further impact to what we had to say.

There continues to be negative feedback across many areas of the education processes which PCAN continues to collect and share with the LA. Just before the end of March, PCAN started to engage with a group of parents to take a look at priority areas of work with a view to collate data to share with LA colleagues. This work is ongoing.

Short Breaks – a member of the PCAN Team worked alongside a manager from the Young People's Activity Team (YPAT) to assist in evaluating possible places to replace the former Ravensthorpe venue.

# **Parents of Children with Additional Needs**

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

### **Achievements and performance (continued)**

#### **Engagement:**

One of our most significant achievements this year was hosting so many social events, attending many school coffee mornings and other partner events where we had a stall. This year we feel we have been able to meet many more of you face to face, hearing your stories, providing good information and support. We capture all the themes of these conversations which add to our pool of anecdotal evidence so we can spot emerging issues, clarify problems parents face and feel fully able to represent our members on a wide range of different issues.

Another was our representation on many different boards – PCAN is more visible within Kirklees than ever and are asked to join groups rather than having to persuade people that we have something to offer.

We have managed to achieve this despite our resources being stretched as we undertook the PINS project.

PCAN is part of a regional group of Parent Carer Forums, which in turn feed information into a National Network known as the NNPCF. A PCAN representative attended regular regional meetings (some virtual, some face to face) in Yorkshire and the Humber as well as the National meeting in February 2025.

Our continuous presence at early support meetings and Families Together networking events continuously raises the profile of children and young people with SEND – borne out by the number attending the co-produced locally based family events (at which PCAN had a presence).

PCAN Trustees and volunteers attended over 100 meetings and other events with Council and Health colleagues, voluntary sector, schools and other support groups and organisations over the 12 month period.

PCAN Trustees attended regular catch-up meetings with the Service Director for Learning and early Support.

A PCAN representative sits on the Youth Development Board and Tackling Poverty Partnership. These are generic boards for all children in Kirklees and an important part of our presence there is to keep the SEND population in Kirklees firmly in view.

#### **PINS Project:**

PINS (Partnership for Inclusion of Neurodiversity in School): PCAN was given the opportunity to be a key partner in this project in Kirklees. PCAN worked closely with our Designated Clinical Officer (DCO) Mel Watkin and West Yorkshire NHS, LA colleagues and schools to deliver the project which delivered a programme of training and support in schools between September 2024 and March 2025 to make schools more inclusive. PCAN were closely involved with the selection of the participating schools and choice of partners who delivered the programme in the 14 primary schools. We pushed for part of the programme to be of direct benefit to parents and so the Barnardo's element involved working with families as well as schools. We also ensured that the Programme involved training for schools in how better to communicate including with families. Despite some pushback as to whether this was needed that element of the Programme received very positive feedback from the attendees. One of the most encouraging aspects of the project was the increased collaborative working between the LA, health partners, and programme partners including ourselves as well as families. Although the schools taking part were keen to make their schools work better for neurodiverse pupils, we know they are sharing their stories with other schools in their Cluster, so we hope to see best practice and lessons learned from this project adopted more widely.

PCAN hosted at least 3 coffee mornings in each of the 14 participating primary schools and met regularly with the senior leadership team including inviting the SEN Governor to attend. The aim was to promote the idea of co-production to parent carers and, where existing groups already met, to further expand their role beyond just peer support. Parents valued the meetings because of the support and signposting and began to appreciate the idea of co-production both for their own child (via the EHCP or support plan) and more widely within the school as a whole. It also allowed us as a group to meet parents we might not have already engaged with. Having a member of the team who spoke several South Asian languages attending those schools who needed it further assisted in our work.



## Parents of Children with Additional Needs

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

#### Achievements and performance (continued)

##### **PINS Project continued**

Parents were able to access training around “Making Meetings Work for You” – something that parents had told us would be really helpful.

As part of the project PCAN delivered “Day in the Life” training to school staff so that they had a greater understanding of the challenges of parent carers and were focussed on how they could adapt their approach to help. This training was positively received.

There will be some ongoing work within the original schools and a new project “PINS 2” was agreed in March 2025 for delivery from September 2025. If any of you have children in the 10 participating schools, we’d love to see you at any of the PINS PCAN coffee mornings – come and let us know you are a member.

##### **The PINS Schools for 2025/2026 are:**

Batley Parish CE Primary Academy	<u>Lowerhouses School</u>
<u>Birdsedge First School</u>	<u>Manorfield Infant and Nursery School</u>
Birkby Junior School	Our Lady of Lourdes Catholic Primary
Birkenshaw Primary School	Spring Grove J I & N School
Crossley Fields School	St Paulinus

##### **Feedback from Jo-Anne Sanders, Service Director for Learning and Early Support:**

Working in Kirklees I feel particularly proud of the relationship that the Local Area has with Parents of Children with Additional Needs (PCAN). I value the honesty with which the Trustees feedback to us, challenging us to get things right for families. Alongside the challenge, there is a huge investment of time and unwavering commitment to supporting improvement. PCAN has led the Partnership In Neurodiversity in Schools (PINS) Project, supported us to recruit new team members, supported training across the partnership and led the fabulous Local Offer Live event. In June 2025 our Local Area was inspected by Ofsted and CQC. Whilst we know there is still much to do, I am so pleased that PCAN were recognised in that report:

“Leaders have high ambitions for children and young people with Co-production as a strength of the partnership. For example, PCAN works strategically and operationally with the partnership to help shape services and provision”.

A huge THANK YOU from me for all that you do at PCAN for families to support them, and for working hard to initiate change for the better across Kirklees.

##### **PCAN is looking for volunteers to help us with our work.**

That might be helping at events, representing parents’ views at meetings, looking at documents, helping us with social media and newsletters, delivering training. There are loads of things you could help with and it may not take up too much of your time.

Please speak to one of us at any time if you are interested. Full training will be given as required. Tel: 07754102336.

THANK YOU!

# **Parents of Children with Additional Needs**

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

### **PCAN is looking for volunteers to help us with our work.**

Many thanks to Kirklees Council for awarding us a three year contract from September 2022 to continue to be the voice for parents in Kirklees. Update: a further two years funding was agreed in May 2025.

Thank you to the professionals across education, health and social care who promote engagement and co-production at every opportunity – you know who you are!

Thank you to all the people who took time to help other parents.

Thank you to all our colleagues at Carers Count and KIAS their commitment to supporting parent carers in Kirklees.

Huge thanks to all the PCAN Trustees, volunteers and supporters who give up their time for the benefit of others. We couldn't do any of this without you.

### **Financial review**

The net income for the year was £41,239, including net income of £41,352 on unrestricted funds and net expenditure of £113 on restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £105,652.

The PCAN Trustees acknowledge that reserves are in excess of our policy target. Having reviewed our activities and the restrictions placed upon those activities by our current core funding, the Trustees have therefore decided the following:

To amend the policy to have a lower limit of £23,750 and an upper limit of £47,500.

Over the next three years the trustees have agreed to use additional reserves in the following ways:

- Allocate more resources to our South Asian project – approx £8,000

- Fund the Local Offer Live event – approx £20,000

- Provide training to families of children with SEND which is not regularly available to them – approx £30,000

This will mean that our reserves will be back within our policy limits.

Approved by the board of trustees on 4/11/25

Johanna Hull (Trustee)

## **Parents of Children with Additional Needs**

### **Independent examiner's report to the trustees of Parents of Children with Additional Needs**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 11 to 16.

#### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

4/11/25

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Parents of Children with Additional Needs**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	205	17,500	17,705	17,516
Contracts for services		76,397	-	76,397	31,403
Max card income		2,063	-	2,063	1,545
Other Income		150	-	150	-
<b>Total income</b>		<b>78,815</b>	<b>17,500</b>	<b>96,315</b>	<b>50,464</b>
<b>Expenditure on:</b>					
Co-ordination, project delivery and administration		12,793	-	12,793	11,412
Liaison service		5,876	8,148	14,024	8,892
Education work		4,755	592	5,347	2,149
Freelance workers		2,068	137	2,205	5,930
Website		435	204	639	261
Room hire, event costs and childcare		4,106	3,541	7,647	3,250
Promotions		35	857	892	590
Max cards		1,777	-	1,777	1,181
Postage, telephone, broadband and stationery		50	1,374	1,424	1,576
Equipment		20	20	40	383
Travel, meeting and AGM expenses		2,089	1,796	3,885	2,155
Insurance and registrations		738	285	1,023	1,008
Accountancy and independent examination		462	462	924	924
Memberships		59	-	59	55
Training		2,200	197	2,397	717
<b>Total expenditure</b>		<b>37,463</b>	<b>17,613</b>	<b>55,076</b>	<b>40,483</b>
<b>Net income / (expenditure)</b>		<b>41,352</b>	<b>(113)</b>	<b>41,239</b>	<b>9,981</b>
<b>Fund balances brought forward</b>		<b>64,300</b>	<b>186</b>	<b>64,486</b>	<b>54,505</b>
<b>Fund balances carried forward</b>	(3)	<b>105,652</b>	<b>73</b>	<b>105,725</b>	<b>64,486</b>

All incoming resources and resources expended derive from continuing activities.

## Parents of Children with Additional Needs

### Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 15,648	-	15,648	593
Cash at bank and in hand	91,928	73	92,001	85,008
<b>Total current assets</b>	<u>107,576</u>	<u>73</u>	<u>107,649</u>	<u>85,601</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(5) 1,924	-	1,924	21,115
<b>Total current liabilities</b>	<u>1,924</u>	<u>-</u>	<u>1,924</u>	<u>21,115</u>
<b>Net current assets / (liabilities)</b>	<u>105,652</u>	<u>73</u>	<u>105,725</u>	<u>64,486</u>
<b>Net assets</b>	<u>105,652</u>	<u>73</u>	<u>105,725</u>	<u>64,486</u>
<b>Funds</b>				
Unrestricted funds	105,652	-	105,652	64,300
Restricted funds	-	73	73	186
<b>Total funds</b>	<u>105,652</u>	<u>73</u>	<u>105,725</u>	<u>64,486</u>

The financial statements were approved by the board of trustees on 4/11/25

Johanna Hull (Trustee)

# **Parents of Children with Additional Needs**

## **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.

##### **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:

Computer equipment: over 4 years

Equipment: over 4 years

##### **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.

# Parents of Children with Additional Needs

## Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Department for Education	-	17,500	17,500	17,286
Other donations	205	-	205	230
	<u>205</u>	<u>17,500</u>	<u>17,705</u>	<u>17,516</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Department for Education	186	17,500	17,613	-	73
	<u>186</u>	<u>17,500</u>	<u>17,613</u>	<u>-</u>	<u>73</u>

### Fund name

Department for Education

### Purpose of restriction

Towards the provision of a Parent Carer Forum in Kirklees.

4 Prepayments	2025 £	2024 £
Prepayments	412	593
Accrued income	15,236	-
	<u>15,648</u>	<u>593</u>

5 Creditors and accruals	2025 £	2024 £
Creditors	1,000	2,955
Accruals	924	924
Deferred income (see note below for analysis)	-	17,236
	<u>1,924</u>	<u>21,115</u>

## 6 Related party transactions

### Trustee expenses

During the year 2 trustees were paid a total of £529 in respect of travel (previous year: 3 trustees and £300).

### Trustee remuneration and benefits

#### Details of remuneration and benefits

	2025 £	2024 £
Carol Thomas	9,157	10,380
Tracey Smith-McQuillan	-	2,209
Johanna Hull	-	2,149
	<u>9,157</u>	<u>14,738</u>

### Reason for remuneration

The above trustees were engaged on a freelance basis to provide Co-ordination services, Liaison Services and the Education role.

### Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

**Parents of Children with Additional Needs**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

**6 Related party transactions continued**

Other transactions with trustees or related parties			2025 £	2024 £
Name of trustee or related party	Relationship to charity	Description of transaction		
F Smith McQuillan	Husband of a trustee	Provision of admin work	-	1,258
			<hr/>	<hr/>
			-	1,258
			<hr/>	<hr/>



## Parents of Children with Additional Needs

### 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 £
<b>Income</b>						
Grants and donations	205	230	17,500	17,286	17,705	17,516
Contracts for services	76,397	31,403	-	-	76,397	31,403
Max card income	2,063	1,545	-	-	2,063	1,545
<b>Total income</b>	<b>78,815</b>	<b>33,178</b>	<b>17,500</b>	<b>17,286</b>	<b>96,315</b>	<b>50,464</b>
<b>Expenditure</b>						
Co-ordination, project delivery and admin	12,793	11,412	-	-	12,793	11,412
Liaison service	5,876	851	8,148	8,041	14,024	8,892
Education work	4,755	2,149	592	-	5,347	2,149
Freelance workers	2,068	5,930	137	-	2,205	5,930
Website	435	-	204	261	639	261
Room hire, events and childcare	4,106	-	3,541	3,250	7,647	3,250
Promotions	35	36	857	554	892	590
Max cards	1,777	1,181	-	-	1,777	1,181
Postage, phone, broadband and stationery	50	68	1,374	1,508	1,424	1,576
Equipment	20	47	20	336	40	383
Travel, meeting and AGM expenses	2,089	56	1,796	2,099	3,885	2,155
Insurance and registrations	738	729	285	279	1,023	1,008
Accountancy and independent exam	462	561	462	363	924	924
Memberships	59	55	-	-	59	55
Training	2,200	-	197	717	2,397	717
<b>Total expenditure</b>	<b>37,463</b>	<b>23,075</b>	<b>17,613</b>	<b>17,408</b>	<b>55,076</b>	<b>40,483</b>
<b>Net income / (expenditure)</b>	<b>41,352</b>	<b>10,103</b>	<b>(113)</b>	<b>(122)</b>	<b>41,239</b>	<b>9,981</b>
<b>Fund balances brought forward</b>	<b>64,300</b>	<b>54,197</b>	<b>186</b>	<b>308</b>	<b>64,486</b>	<b>54,505</b>
<b>Fund balances carried forward</b>	<b>105,652</b>	<b>64,300</b>	<b>73</b>	<b>186</b>	<b>105,725</b>	<b>64,486</b>