PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales · Charity number 1148138

Details

Other names	PACSO
Status	Registered
Legal form	Charitable company
Company number	08069488
Registered	2012-07-16
Register	View on the Charity Commission register

Contact

Address	Rowland Rank Centre Aldwick Road Bognor Regis West Sussex PO21 3QQ
Phone	01243533353
Email	admin@pacso.org.uk
Website	www.pacso.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO RELIEVE PARENTS AND CARERS OF CHILDREN AND YOUNG PEOPLE HAVING A DISABILITY THROUGH THE PROVISION OF RECREATIONAL AND SOCIAL FACILITIES IN CHICHESTER, ITS ENVIRONS AND SUCH OTHER PARTS OF WEST SUSSEX AND THE UK AS THE TRUSTEES THINK FIT.

Activities: Relieving parents and carers of children and young people having a disability, through the provision of recreational and social facilities in West Sussex

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Classification

- **How:** Provides Services
- **What:** Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£333,467	£429,650	-	-
2024-03-31	£326,892	£342,111	-	-
2023-03-31	£322,485	£297,819	-	-
2022-03-31	£282,256	£274,746	-	-
2021-03-31	£361,868	£184,531	-	-

Trustees

Name	Role	Appointed
CLARE LOUISE ELKINGTON	Chair	2012-07-13
Alison Grady		2025-10-22
Andrew Finnamore		2025-01-15
Becky Edwards		2016-04-26
Caroline Bucksey		2024-10-21
Charles Tarrant		2025-12-01
Chris Ward		2025-10-22
Elaine Pitcher		2023-10-16
Hazel Mary Devereux Rumsey Mrs		2020-10-19

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PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales - Charity number 1148138

Accounts

2024/2025

Parents And Carers Support Organisation

Report of the Trustees and Financial Statements for the year ended 31st March 2025

Company Registered No. 08069488
Charity Registered No. 1148138

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

(A COMPANY LIMITED BY GUARANTEE)

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PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES:	Clare Elkington Caroline Bucksey (From Oct 2024) Elaine Pitcher Rebecca Edwards Andrew Finnamore (From Jan 2025) Andrew Green Emily Medway (Until July 2024) Hazel Rumsey Rick Wates (Until Sept 2024)
CEO:	Emma Drain (Kennedy)
REGISTERED OFFICE:	Lavant House West Lavant Chichester West Sussex PO18 9AB
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Claire Norwood BSc FCA AT1II Carpenter Box Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2025. We have set out for our supporters and the general public, what we have achieved in the past twelve months and our future plans. This report has been prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

OBJECTS

The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO has been delivering parental support and respite services for children and young people with special educational needs and disabilities since 1999. This year, PACSO goals were to (1) grow the team to help us meet demand for services and to make the charity more sustainable for the future, taking account of succession planning (2) Grow and develop bespoke packages and Travel Training for young people (3) develop PACSO branding, including consistency across our website and social media presence. This report will outline how PACSO has achieved these goals this year, and the impact this

has had on our beneficiaries.

BENEFICIARIES

PACSO members may have learning or physical disabilities, complex health needs, and social or communication difficulties. PACSO now have **586 members** with disabilities and additional needs living in Chichester, Arun, and Adur Districts of West Sussex. We welcomed 108 new children to PACSO this year. Together with their siblings and parent carers, this represents an incredible 1,059 beneficiaries.

PACSO Beneficiaries
37% of all PACSO members have a learning disability
66% have autism, and 44% social and communication difficulties
21% of children display behaviour that challenges
16% members have a physical disability, with 5% having a visual impairment and 4% a hearing impairment
17% have complex health conditions

For many children and young people with special educational needs and disabilities, clubs, activities and friendships can be difficult to access. In our September 2024 survey, 98% of families who responded reported that their child was unable to access mainstream clubs and activities as they could not meet the needs of their child. Equally, for parent carers, caring for a disabled child can be both physically and emotionally exhausting. 49% of our survey respondents reported that PACSO is the only respite that they receive.

Our September 2024 survey results showed that some children accessing PACSO have challenges and disadvantages at home, with 20% of respondents being single parent households, 9% with a parent with their own additional needs and11% fostered/adopted. PACSO clubs help young people to feel part of the community, have improved emotional wellbeing, and make friends.

PACSO is the only organisation giving us support/respite and fun days out - I am so grateful for everything you do!

PACSO Parent, September 2024

SERVICES

PACSO provides specialist after-school clubs and weekend and holiday respite for young people aged 5-25 with disabilities in Chichester and Arun Districts of West Sussex. In our September 2024 survey, 98% of parents reported that their child was unable to access mainstream activities due to their medical, behavioural or communication needs. Our dedicated and highly trained team make PACSO sessions accessible to a wide range of needs and therefore inclusive to all. PACSO services are regularly reviewed and adapted using feedback from children, young people and their families. The Trustees are committed to ensuring that PACSO services remain high quality and meet the needs of

our beneficiaries through regular review and scrutiny of planned activities and services. PACSO activities for young people with disabilities include:

Ages 0-5	Weekly Little PACSO toddler groups in Chichester, Bognor and Littlehampton, weekend stay and play sessions, Little PACSO family trips and parent support
Ages 5-19	Respite activities: Saturday clubs, holiday playdays, holiday trips and afterschool clubs
Ages 19-25	Respite activities: PACSO Plus holiday trips and Go Plus/ Go Active clubs weekly. Youthscheme during school holidays for 16–25-year-olds
All Ages	Family activity days, family stay and play sessions, relaxed cinema screenings and parental support

"I am forever grateful for all the help and support over the years. PACSO is a safe place for P to have fun, interact with peers and build valuable relationships."

PACSO Parent, September 2024

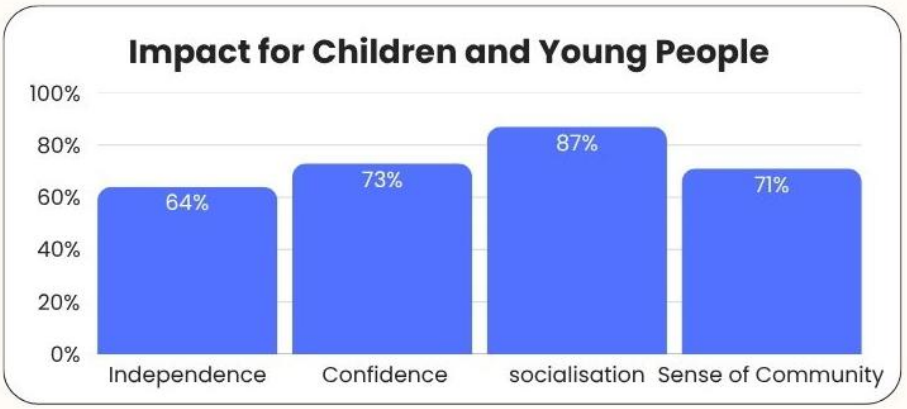
IMPACT

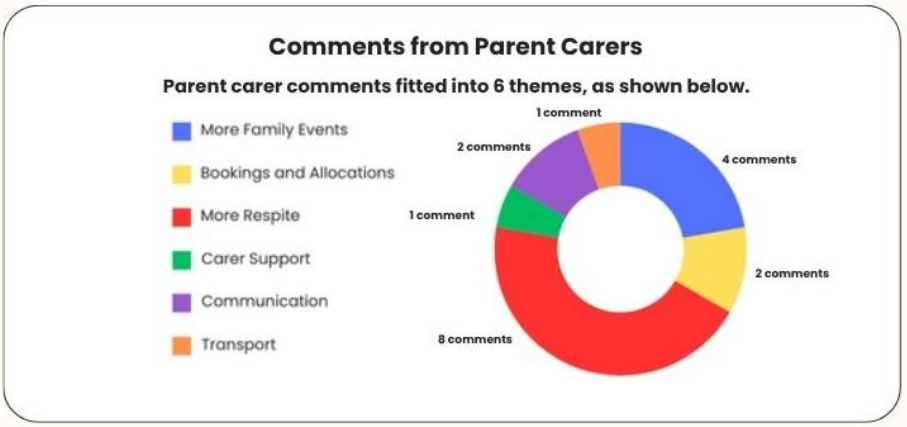
PACSO services exist to improve the lives of disabled children and their families. Our highly skilled and experienced play team are able to meet a wide range of needs, meaning that PACSO clubs are accessible to all. In September 2024, we asked our families to feedback to us the benefits of PACSO services for their disabled child and the results are set out below:

PACSO Parent Carer Survey Results September 2024

Thank you to everyone who took the time to answer the September 2024 PACSO survey. Your feedback helps us to make informed decisions about the charity and also supports funding bids for the next 12 months to ensure that we keep PACSO services running.

We had a response rate of 21% (45 out of 219.)
The results are set out below:





ACHIEVEMENTS AND PERFORMANCE

The table below outlines PACSO's performance across the last 3 years and demonstrates the increase in membership, number of activities and hours of delivery:

Data	2022-23	2023-24	2024-25
No. of DCYP Registered at year end	489	505	586
New members joined during year	133	104	108
Total Registered Individuals (all DCYP, Siblings & Parents registered, regardless of attendance - sibling no. taken from attendance pre 2024-25)	1293	1360	1903
Total hours of respite delivered (to DCYP)	7590	8183	8482
Total hours of family activities delivered (to DCYP)	2229	2391	2273
Total no. of different DCYP who attended at least once	339	331	331
Total no. of different Parent Carers who attended at least once	277	302	294
Total no. of different Siblings who attended at least once	92	113	120
No. of Parent Carer beneficiaries (those whose DCYP attended at least once)	-	495	495
No. of Sibling beneficiaries (those whose DCYP attended at least once)	-	285	233
Total no. of PACSO beneficiaries (DCYP who attended plus their parents & siblings)	-	1111	1059
No. of Play Day, Playscheme & Youthscheme days	26	51	49
No. of Trips	42	0	9
No. of Saturday Clubs	34	24	28
No. of After School Clubs	156	144	144
No. of LP toddler group sessions	103	103	104
No. of LP Weekend & Holiday Meets/ Trips etc	14	9	13
No. of Bespoke Respite Sessions	-	21	24
Total Hours of Bespoke Respite delivered (to DCYP)	-	52	55
Total places filled (sum of total attendees at all activities - DCYP, siblings & parents)	4701	4853	4771
Total no. of different activities (respite & family)	393	346	386
Total hours of PACSO fun! (sum of total hours at all activities - DCYP, siblings & parents)	13,446	14,610	14,480

LITTLE PACSO

This year Little PACSO had 113 registered members aged 0-5, including 48 new members joining this year. Ruth has supported 104 different children, 153 parents and carers and 67 siblings this year through Little PACSO events. These events have provided 1403.5 hours of fun for disabled children and a total of 1623.75 hours of delivery to all beneficiaries.

Little PACSO is a community for parents, carers and their children, as they navigate and journey through the beginnings of parenting a child with additional needs.

Increasingly, the processes involved for children with SEND, are not simple, nor straightforward. The systems are overwhelming with information and overwhelmed with the sheer volume of families needing support. It can be a delicate time for families, as alongside these practical steps, parents may also be dealing with emotional and physical challenges and strains. Meeting other parents and carers in a similar position and having a safe space where they feel supported and not judged, is a lifeline for families.

WEEKLY GROUPS

We have provided play groups in Chichester, Bognor and Littlehampton through term time. Little PACSO groups follow a structure of free play with toys, sensory and arty activities and then a snack time with a story, songs and bubbles, all to promote child development and learning through play. There is a unique understanding between parent carers, that our children may play differently and struggle with the interaction of other children. Parents have commented that Little PACSO is a safe

space to be. This year we had visits from the Oral Health Promotion Team and the Early Help Team to interact and offer advice and support to Little PACSO families.

WEEKEND AND HOLIDAY MEETS

Little PACSO has hosted 12 Stay and Play sessions throughout the year, either on Saturday mornings or in school holidays. There has also been a fun Christmas Party at The Arena and a Summer Outing to Drusillas. We use Little Piggies regularly for our Saturday Meets and our usual spaces at Children Centre Hubs during the holidays, as well as Aldingbourne and Little Street annually.

PEER SUPPORT

Our busy WhatsApp Group has been a space for solidarity and peer support, 24-7. The 100+ members share tips, explain their personal experiences, sell and pass on toys, clothing and equipment. Ruth has also hosted 2 Parent Meets in the evening. It has been a space to connect with other parents without the worries of needing to catch your child!

MOVING ON AND UP!

Each September Little PACSO says farewell to children who are moving up into primary school settings, and in September 2024, This year, it has become more evident, the stretches the education system are facing. Out of the 49 children who were due to start school, 10 were not allocated a space in a school that would suit their needs.

The same 49 children became eligible to join the main PACSO service. Ruth continues to attend Saturday Clubs monthly, to ease this transition and be a familiar face. Little PACSO is often the first point of contact for families who then stay within the PACSO family for many years to come.

"Little PACSO has been such a lifeline for us. Not only has my son thrived since starting one of the toddler groups, but I have made friends with some of the other mums too. It's a safe space where no one is judged and the children can just be themselves"

Little PACSO Parent

REACHING OUR TARGETS

1) GROW THE TEAM TO HELP US MEET DEMAND FOR SERVICES AND TO MAKE THE CHARITY MORE SUSTAINABLE FOR THE FUTURE, TAKING ACCOUNT OF SUCCESSION PLANNING

This year one of the charity's main aims was to ensure the sustainability of the PACSO team. With this in mind, the PACSO Trustees separated the CEO and Play Lead roles, which since September 2020, have both sat under Emma Kennedy's remit. In April 2024, Mia Day joined the team as the PACSO Play Lead, an integral role that oversees all frontline delivery of PACSO services.

This was a significant advancement for PACSO and has allowed our CEO the time and space to plan strategically for PACSO's sustainability and growth, all without detracting from frontline service quality or delivery.

In addition to the new Play Lead, the PACSO Trustees appointed two new Play Specialists on 1-year contracts, a significant investment in the frontline delivery team. With the ever-growing demand for PACSO services, these roles are vital in working towards meeting the needs of all of our children and families.

2) GROW AND DEVELOP BESPOKE PACKAGES AND TRAVEL TRAINING FOR YOUNG PEOPLE

This year we have worked hard to continue to support Bespoke Packages and Travel Training Initiatives.

Building on the success of last year's sessions, we were able to implement our learning and resources to support 3 disabled children and young people across 24 sessions and 55 hours of bespoke delivery, tailored to their individual needs, particularly where no other suitable provision could be found for them.

Our Travel Training services also stayed in line with last year's delivery, comprising of 13 1-hour sessions to complete one individual young person's independent travel training. This successful but small-scale pilot scheme has paved the way for developing a larger scale service as we end the financial year and look ahead to 2025-26 and we look forward to sharing our progress on this service next year.

3) DEVELOP PACSO BRANDING, INCLUDING CONSISTENCY ACROSS OUR WEBSITE AND SOCIAL MEDIA PRESENCE.

After taking the strategic decision to separate the Play Lead and CEO roles, PACSO's next objective was to review our current online presence. We recognised that in this digital age, online presence accounts for so much, and is often the first place a parent, carer, funder or supporter might find PACSO.

In June 2024, the PACSO team started the process of updating and refreshing our current website and social media pages, ensuring continuity of branding across all platforms. In doing so, we sought to present a clean, modern and accessible exterior to all potential members and supporters. Part of this

project was to update the PACSO logo, ensuring consistent representation of our charity everywhere within the community

The new logo and website were launched in January 2025 and have raised PACSO's profile throughout our community, with a sustained growth in both visits and engagements on our page. PACSO will continue to use social media and the website as a tool to reach families, members and potential supporters.

NEWS

2024-25 has been a very busy year for PACSO, with lots to celebrate. In May, our CEO Emma Drain and our Chair of Trustees, Clare Elkington, were invited to a garden party at Buckingham Palace. The invitation was in recognition of Emma and Clare's positive impact on their local community, and the invitation was a great honour. The King and Queen were in attendance, as well as other senior members of the royal family and a wonderful afternoon was had by all.

In PACSO's 2023-24 Directors' Report we shared the news that the land gifted to PACSO by Peter and Cherry Gilbard had been sold to create a funding pot for PACSO's future forever home. The PACSO Trustees continue to work on this project, looking for a suitable location to buy or build a PACSO hub where all services could run from. Our Goal is to realise this ambition by 2031.

FUNDRAISING

PACSO receives funding from a variety of sources, including Trusts and Foundations, statutory funding from West Sussex County Council, donations, service fees and community fundraising events. We are grateful to all our funders and fundraisers for supporting PACSO's work with children and young people.

Thank you to West Sussex Short Breaks, BBC Children in Need and The Woodger Trust for their continued and substantial support. We are grateful to the Michael and Betty Little Trust for their continuing generosity; which has had such a significant impact on PACSO services and our subsequent fundraising endeavors. This year we were also grateful to receive funding from Chichester District Council towards our Spring Term after school club provision.

We would like to thank our monthly donors for their ongoing support, as well as all those who took part in running and other sporting events to raise funds for PACSO this year. Notably we would like to extend our thanks to the Green family for their generous donation again this year.

FINANCIAL REVIEW

With funders continuing to face unprecedented demand for funding, we experienced several unsuccessful funding applications over the past year. This, combined with rising operational costs, including increases to minimum wage, insurance premiums and energy bills, has made 2024-25 another financially challenging year for PACSO. As a result, we saw an overall increase to our expenditure of £87,539 to £429,650 (2024 £342,111), and an increase to income of £6,575 to £333,467 (2024 £326,892).

Despite the disappointing funding challenges throughout the year, we were delighted to be awarded a three-year grant from BBC Children in Need to support with the costs of our after-school clubs. We are also grateful for the continued support of West Sussex County Council who remains our core funder of our short breaks provision.

The accounts show a deficit for the year on general unrestricted funds of (£63,281), (2024 (£66,730) deficit), and an overall in year deficit of (£96,183), (2024 (£15,219) deficit). Overall reserves at 31st March 2025 were £234,541 which included £29,948 of restricted funds. A further £933,491 of restricted funds regarding a PACSO Hub were held at the end of March 2025.

RESERVES

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size, level of financial commitments held, and its due diligence should the charity dissolve. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives, sustaining a temporary shortfall in income or unexpected expenditure, and endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs, plus any costs incurred if the charity was to close. This would include any redundancy payments and support to employees to find alternative employment, the termination of any service contracts including office rent contract, professional fees (including accountancy and audit fees) and a contingency for any outstanding liabilities. This amounts to a sum of approximately £113,746 to £227,490, which has been met. Currently the level

of unrestricted reserves is £204,593, or approximately 5.4 months' running costs.

RESTRICTED FUNDS- PACSO HUB

In April 2020 as part of a legacy, PACSO was very fortunate to be gifted a plot of land. It was formally agreed that any funds generated from the sale of the land would be exclusively used towards the construction and associated costs towards a much-needed PACSO Hub project, comprising of a building and playground, which would serve as a permanent legacy project for the benefit of PACSO and its beneficiaries.

PACSO successfully secured planning permission for 10 houses on the land and in November 2021 sold it to a developer. As a result of the sale, PACSO secured restricted funds of £930,650 towards a permanent PACSO Hub. The intention is to build a safe, accessible, and welcoming space where children, families, and the PACSO community can enjoy the various accessible activities and opportunities that PACSO offer. Having a permanent PACSO Hub will enable us to continue to grow and expand our offer to support with meeting the demand for services. PACSO trustees agreed to invest the restricted funds to ensure a safe and comfortable return, with the intention of growing and securing further funds towards this project.

The Trustees' intention is to secure land and build a PACSO Hub within 10 years from the sale of the land.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Charity was formed as a trust in 2002 (registered number 1092301) and became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets

of the original trust have now been transferred to the new charity.

TRUSTEES

Trustees are elected and removed by the members of the company. The maximum number of Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation, and most of the trustees have first-hand experience of children with additional needs in a personal or professional capacity. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first-hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

ORGANISATIONAL STRUCTURE

Our **Board of Trustees** continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. In August 2024, PACSO said farewell to Rick Wates after over 7 years of dedicated service. We also wished trustee, Emily Medway a fond farewell as she entered her next chapter and emigrated to New Zealand. Caroline Bucksey joined us as a Trustee in October 2024 and Andrew Finnamore in January 2025. The Board of Trustees meet six times a year (with senior staff attending as appropriate). The operational management of the Charity is delegated to the senior managers and their staff. They liaise with the Trustees on a frequent and regular basis.

MAJOR RISKS

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial

systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington Clare Elkington

Chair of Trustees

Date: 27/9/2025.

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

I report to the Trustees on my examination of the financial statements of Parents and Carers Support Organisation (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Dated: 02/10/2025

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	**3**	49,064	60,000	109,064	39,685	-	82,600	122,285
Charitable activities	**4**	81,237	88,623	169,860	75,643	-	106,781	182,424
Investments	**5**	54,543	-	54,543	5,666	-	16,517	22,183
Total income		184,844	148,623	333,467	120,994	-	205,898	326,892
Expenditure on:								
Raising funds	**6**	40,491	1,833	42,324	5,969	-	30,262	36,231
Charitable activities	**7**	207,634	179,692	387,326	181,755	-	124,125	305,880
Total resources expended		248,125	181,525	429,650	187,724	-	154,387	342,111

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Net outgoing resources before transfers		(63,281)	(32,902)	(96,183)	(66,730)	-	51,511	(15,219)
Gross transfers between funds	**12**	990	(990)	-	-	-	-	-
Net expenditure for the year/ Net movement in funds		(62,291)	(33,892)	(96,183)	(66,730)	-	51,511	(15,219)
Fund balances at 1 April 2024								
As originally reported		*266,884*	*997,331*	*1,264,215*	*333,614*	*930,650*	*15,170*	*1,279,434*
Prior year adjustment	**13**	-	-	-	-	*(930,650)*	*930,650*	-
As restated		266,884	997,331	1,264,215	333,614	-	945,820	1,279,434
Fund balances at 31 March 2025		204,593	963,439	1,168,032	266,884	-	997,331	1,264,215

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

In the comparative year the figures for Donations and legacies income and Charitable activities income have been corrected. There is no impact on the Balance Sheet.

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		2,102		3,858
Current assets					
Debtors	**15**	26,100		23,400	
Cash at bank and in hand		1,186,147		1,263,047	
		1,212,247		1,286,447	
Creditors: amounts falling due within one year	**16**	46,317		26,090	
Net current assets			1,165,930		1,260,357
Total assets less current liabilities			1,168,032		1,264,215
The funds of the Charity					
Restricted income funds	**19**		963,439		997,331
Unrestricted funds			204,593		266,884
			1,168,032		1,264,215

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27/9/2025.

Clare Elkington
Trustee

Company registration number 08069488 (England and Wales)

1 Accounting policies

Charity information

Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Lavant House, West Lavant, West Sussex, Chichester, PO18 9AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	15,564	-	15,564	27,175	-	27,175
Grants	33,500	60,000	93,500	12,510	82,600	95,110
	49,064	60,000	109,064	39,685	82,600	122,285

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Short breaks						
Sales within charitable activities	76,610	-	76,610	70,808	-	70,808
Performance related grants	-	88,623	88,623	-	106,781	106,781
Other Income						
Sales within charitable activities	4,627	-	4,627	4,835	-	4,835
	81,237	88,623	169,860	75,643	106,781	182,424

Performance related grants analysis

	Short breaks 2025 £	Short breaks 2024 £
West Sussex County Council - Family events	20,913	17,414
West Sussex County Council - Playscheme	67,710	89,367
	88,623	106,781

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from Liquidity Funds	41,959	-	41,959	-	14,008	14,008
Interest receivable	12,584	-	12,584	5,666	2,509	8,175
	54,543	-	54,543	5,666	16,517	22,183

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	1,389	-	1,389	5,969	-	5,969
Staff costs	39,102	-	39,102	-	30,262	30,262
	40,491	-	40,491	5,969	30,262	36,231
Investment management	-	1,833	1,833	-	-	-
Total costs	40,491	1,833	42,324	5,969	30,262	36,231

7 Expenditure on charitable activities

	Short breaks 2025 £	Short breaks 2024 £
Direct costs		
Staff costs	187,788	158,988
Training & DBS checks	5,731	1,960
Travelling	117	128
Depreciation	2,345	3,433
Little Pacso costs	996	788
Consumables & refreshments	3,160	3,269
Mini bus costs	4,139	5,314
Equipment	2,326	1,181
Activity costs	31,953	36,011
	238,555	211,072
Share of support and governance costs (see note 8)		
Support	144,021	90,968
Governance	4,750	3,840
	387,326	305,880
Analysis by fund		
Unrestricted funds - general	207,634	181,755
Restricted funds	179,692	124,125
	387,326	305,880

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	100,945	59,119
Computer, software & website costs	3,186	677
Administration & office costs	21,633	17,828
Training & activities costs	642	445
Insurances	4,988	4,532
Sundry expenses	738	1,725
Legal & professional costs	11,889	6,642
Governance costs	4,750	3,840
	148,771	94,808
Analysed between:		
Short breaks	148,771	94,808

Governance costs includes payments to the independent examiners of £4,750 (2024 - £3,840).

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £62 for sundry expenses.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Direct charitable expenditure	22	20
Fundraising costs	1	1
Support costs	3	3
Total	26	24

Employment costs	2025	2024
	£	£
Wages and salaries	305,005	233,938
Social security costs	17,239	10,374
Other pension costs	5,591	4,057
	327,835	248,369

The Full Time Equivalent (FTE) number of employees during the period was 9.5 (2024: 6.73).

There were no employees whose annual remuneration was more than £60,000.

10 Employees **(Continued)**

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	53,721	50,791

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

There is a transfer from restricted to unrestricted funds of £990 due to fundraising expenditure that was accrued last year in unrestricted funds when it should have been in restricted funds expenditure.

13 Prior year adjustment

In the comparative year the financial statements include a prior year adjustment of £930,650 which was made to correct the allocation of the Land sale investment fund from designated funds to restricted funds. The prior year adjustment resulted in the restricted funds increasing and the designated funds decreasing by £930,650 at 1 April 2022 and at 1 April 2023. For more details see the Trustees' Report.

14 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2024	5,207	12,690	17,897
Additions	588	-	588
At 31 March 2025	5,795	12,690	18,485
Depreciation and impairment			
At 1 April 2024	2,039	11,999	14,038
Depreciation charged in the year	1,656	689	2,345
At 31 March 2025	3,695	12,688	16,383
Carrying amount			
At 31 March 2025	2,100	2	2,102
At 31 March 2024	3,168	690	3,858

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	11,155	8,761
Other debtors	1,420	5,586
Prepayments and accrued income	13,525	9,053
	26,100	23,400

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		4,920	3,634
Deferred income	17	14,139	-
Trade creditors		15,078	9,651
Accruals		12,180	12,805
		46,317	26,090

17 Deferred income

	2025 £	2024 £
Other deferred income	14,139	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	14,139	-
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	14,139	-
Deferred income at 31 March 2025	14,139	-

Deferred income of £14,139 is in relation to grant amounts received in advance.

18 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,591 (2024 - £4,057).

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
WSCC Short Breaks	11,899	67,710	(75,517)	-	4,092
WSCC Short Breaks (CYE)	-	20,913	(20,913)	-	-
WSCC Other Grants	405	-	(405)	-	-
BBC Children in Need	-	40,000	(36,119)	-	3,881
St James Place Charitable Foundation	2,000	-	-	-	2,000
Peter Harrison Foundation	4,000	-	(4,000)	-	-
Chichester District Council	5,000	-	(5,000)	-	-
Bursary Funding	1,996	-	(523)	-	1,473
Woodger Trust	19,024	20,000	(20,522)	-	18,502
The Lennox Trust	500	-	(500)	-	-
Barbara Ward	5,691	-	(5,691)	-	-
Land Sale Investment Fund	946,816	-	(12,335)	(990)	933,491
	997,331	148,623	(181,525)	(990)	963,439

19 Restricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
WSCC Short Breaks	-	80,667	(68,768)	-	11,899
WSCC Short Breaks (CYE)	-	19,000	(19,000)	-	-
WSCC Other Grants	-	7,114	(6,709)	-	405
Rank Foundation	-	3,100	(3,100)	-	-
Woodroffe Benton	-	2,000	(2,000)	-	-
Baily Thomas	-	4,000	(4,000)	-	-
St James Place Charitable Foundation	2,000	-	-	-	2,000
Boltini Trust	-	6,000	(6,000)	-	-
Sussex Community Foundation	-	10,000	(10,000)	-	-
Peter Harrison Foundation	-	4,000	-	-	4,000
Ernest Kleinwort	2,152	8,000	(10,152)	-	-
Wellesey Charitable Foundation	-	5,000	(5,000)	-	-
Gerald Micklem	-	5,000	(5,000)	-	-
Chichester District Council	-	5,000	-	-	5,000
Wates Foundation grants for finance manager	1,556	-	(1,556)	-	-
Bursary Funding	2,476	-	(480)	-	1,996
Woodger Trust	-	20,000	(976)	-	19,024
The Lennox trust	-	500	-	-	500
Barbara Ward	6,986	10,000	(11,295)	-	5,691
Land Sale Investment Fund	930,650	16,517	(351)	-	946,816
	945,820	205,898	(154,387)	-	997,331

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	2,102	-	2,102
Current assets/(liabilities)	202,491	963,439	1,165,930
	204,593	963,439	1,168,032

20 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	3,858	-	3,858
Current assets/(liabilities)	263,026	997,331	1,260,357
	266,884	997,331	1,264,215

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales - Charity number 1148138

Accounts

2023/2024

Parents And Carers Support Organisation

AMENDED

Report of the Trustees and Financial Statements for the year ended 31st March 2024

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

(A COMPANY LIMITED BY GUARANTEE)

Charity Registered No. 1148138
Company Registered No. 08069488

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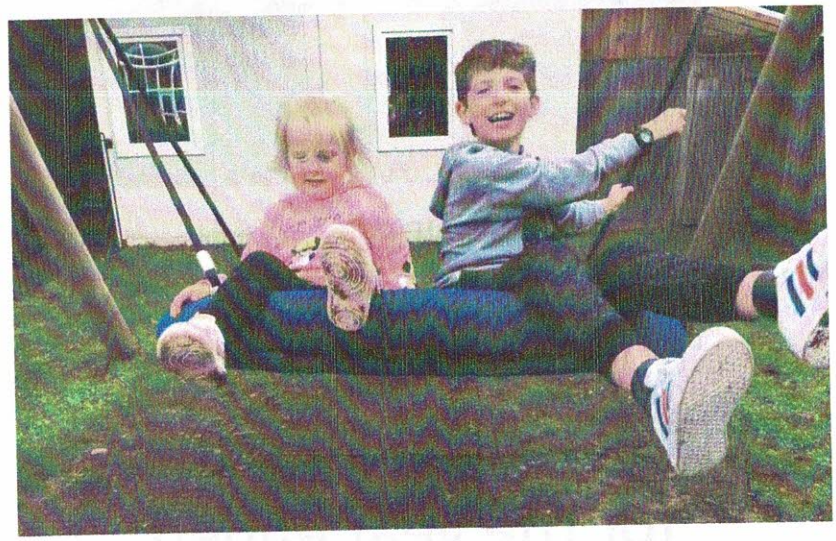


PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES:	Clare Elkington Emily Medway Rebecca Edwards Andrew Green Hazel Rumsey Rick Wates Elaine Doe (from 16/10/23)
CEO with PLAY LEAD:	Emma Kennedy
REGISTERED OFFICE:	Lavant House West Lavant Chichester West Sussex PO18 9AB
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Claire Norwood BSc FCA AT1II Carpenter Box Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FG

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2024 which set out, for our supporters and the general public, what we have achieved in the past twelve months and our future plans. This report has been prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTS

The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO has been delivering holiday, weekend and after-school clubs for children with physical and learning disabilities, behaviour that challenges, PMLD and complex health since 2000. This year, PACSO goals were to (1) continue to meet increasing demand for PACSO services by revising our programmes of delivery, (2) secure new funding contracts to sustain and grow our respite delivery. We also (3) introduced new bespoke 1:1 packages for individual children who were waiting for suitable education placements. This report will outline how PACSO has achieved these goals this year, and the impact this has had on beneficiaries.

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

PACSO provides respite for carers with a child with additional needs.

PACSO values are kindness, community and fun.

PACSO encourages children to feel part of a community, to have improved emotional wellbeing, and to make friends.

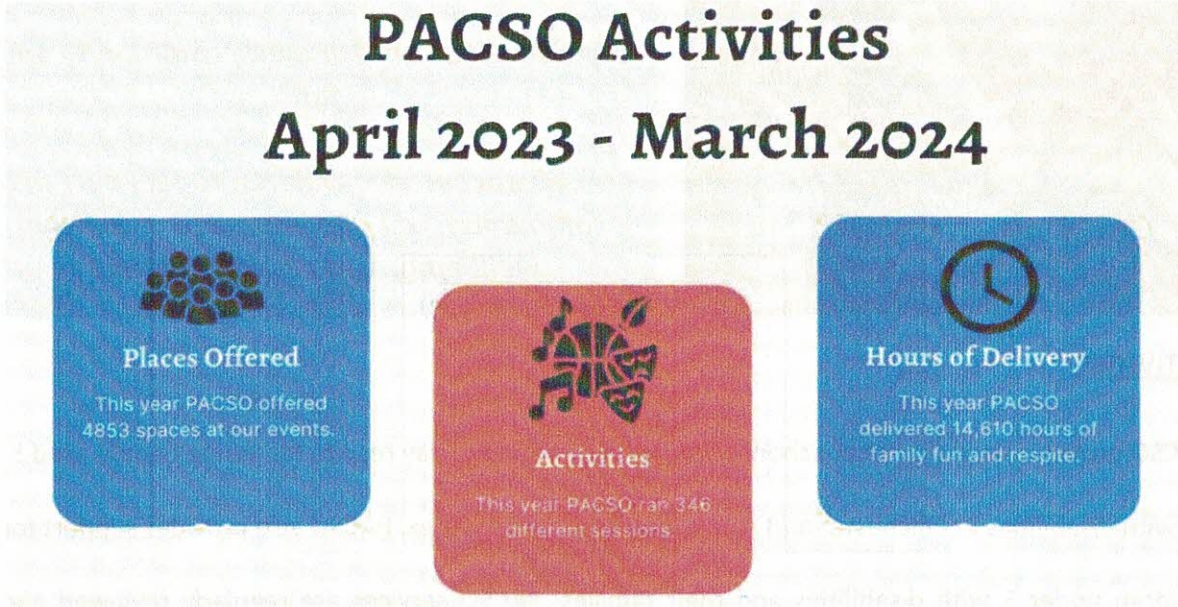
ACTIVITIES

PACSO provides specialist after-school clubs, weekend and holiday respite for young people aged 5-25 with disabilities in Chichester and Arun Districts of West Sussex. PACSO also provides support for children under 5 with disabilities and their families. PACSO services are regularly reviewed and adapted using feedback from children, young people and their families. The Trustees are committed to ensuring that PACSO services remain high quality and meet the needs of our beneficiaries through regular review and scrutiny of planned services. The following paragraphs detail the benefit that the charity provides to our members. PACSO activities for young people with disabilities include:

Ages 0-5	Weekly Little PACSO toddler groups in Chichester, Bognor and Littlehampton, stay and play sessions, Little PACSO family trips and parent support
Ages 5-19	Respite activities: Saturday clubs, holiday playdays, holiday trips and afterschool clubs
Ages 18-25	Respite activities: PACSO Plus holiday trips and Go Plus/ Go Active clubs weekly. Youthscheme during school holidays for 16–25-year-olds
All Ages	Family activity days, family stay and play sessions, relaxed cinema screenings

PACSO activities aim to provide a variety of opportunities and experiences for children and young people with disabilities and additional needs, including sports, music, drama, sensory play and so much more. We recognize that many of our members struggle to access mainstream clubs due to their medical, behavioural or communication needs. 88% of families who responded to our September 2023 survey said that their child could not access mainstream activities. PACSO is

committed to providing fun, safe, affordable respite to families and wonderful opportunities for disabled children and young adults.



BENEFICIARIES

PACSO beneficiaries may have learning or physical disabilities, complex health needs, and social or communication difficulties. We welcomed **104 new children** this year to PACSO, so total registered members was **505 children and young people** with disabilities and additional needs living in Chichester, Arun, and Adur Districts of West Sussex. Together with their siblings and parent carers, this represents an incredible **1,360 beneficiaries**.

PACSO Beneficiaries
40% of all PACSO members have a learning disability
64% have autism, and 42% social and communication difficulties
21% children display behaviour that challenges
19% of members have a physical disability, with 5% having a visual impairment and 3% a hearing impairment
17% have complex health conditions

Children with complex health and disabilities often have low self-esteem, feel excluded, and struggle to make friends. PACSO supports children from all backgrounds, genders, sexuality, religion and ethnicity, and aims to make services as financially accessible as possible, subsiding the cost of clubs as well as providing bursaries and flexible payment options. Our September 2023 survey results showed that some children accessing PACSO come from very deprived backgrounds, with 22% of respondents being single parent households, 13% with a parent with their own additional needs, and 7% of children are fostered/ adopted. PACSO clubs help young people to feel part of the community, have improved emotional wellbeing, and make friends.

ACHIEVEMENTS AND PERFORMANCE

Meeting high demand for PACSO services

This year, PACSO has delivered 8,181 hours of respite and 2,391 hours of family fun to 331 different children and young people. 700 different people including 269 parent carers and 92 siblings (Young Carers) have taken part in PACSO events throughout the year. With over 100 new members joining PACSO each year and over 51% of members needing at least 1:1 support at all times, the demand for PACSO services is incredibly high.

With the need for PACSO services ever growing, and changes to West Sussex County Council funding criteria, PACSO took the opportunity to review services and respond accordingly. In order to meet the huge demand for PACSO services and be eligible for West Sussex funding going forward, the PACSO programme was revised. Where PACSO previously would have run half day trips, limiting places by minibus seats, the

programme changed to running full fun days of respite, enabling us to offer spaces to more children, as well as offering more hours per child.

All PACSO activities are designed to be **inclusive and fun**, to build resilience, independence and self-esteem. To meet the wide range of needs of the children we support, PACSO provide **a diverse choice** of clubs and activities, both in secure school settings and out and about in the community using our minibus. At PACSO sessions, the activity, location and supporting staff are tailored to the specific needs of the children attending, including medical or care needs, or social/environmental factors to support behaviour that challenges.

Despite having 505 members, PACSO does not have a waiting list for services. By giving families a wide range of choices and regular opportunities to book sessions, we are fortunate not to keep new families waiting for respite.

> Thank you so much for everything. Without you guys my child wouldn't be socialising with other children or having the opportunity to build on those vital skills. PACSO is the only time he is around peers. He wouldn't be able to attend holiday clubs or after school clubs without you as his behavioural needs are so complex. So thank you!
>
> Parent Carer September 2023

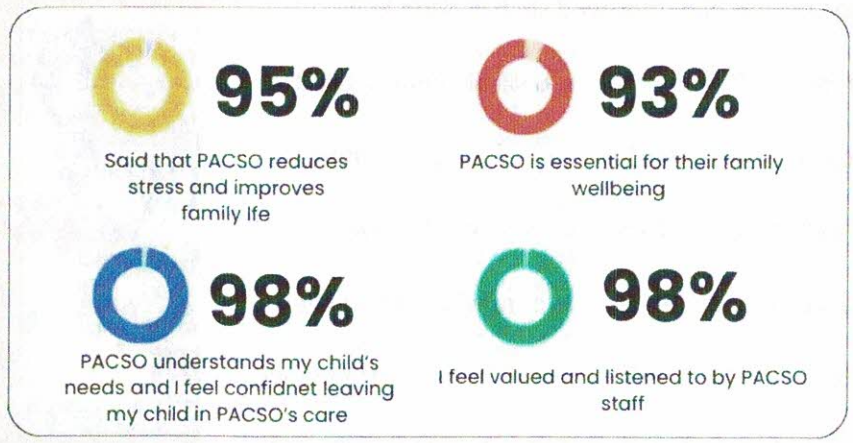
Maintaining excellence of care for all children and young people

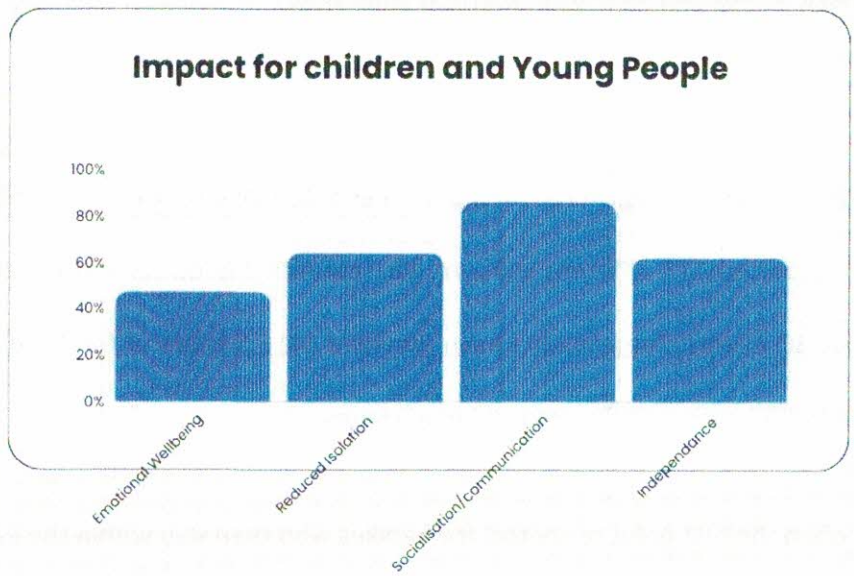
At PACSO we strive to provide the best care for our children and young people. It is important to us that our service remains high quality and that we listen to our children and their families.

In September 2023 we surveyed families, asking them to comment on what PACSO means for them and to give us feedback about our services. This is what they said:

PACSO Parent Carer Survey Septmber 2023

In September 2023, PACSO requested feedback from our families. 47 people responded to the survey and their answers are set out below.





PACSO is a life saver, especially in the long summer holidays when the children miss school and routine, and parents need a little break.

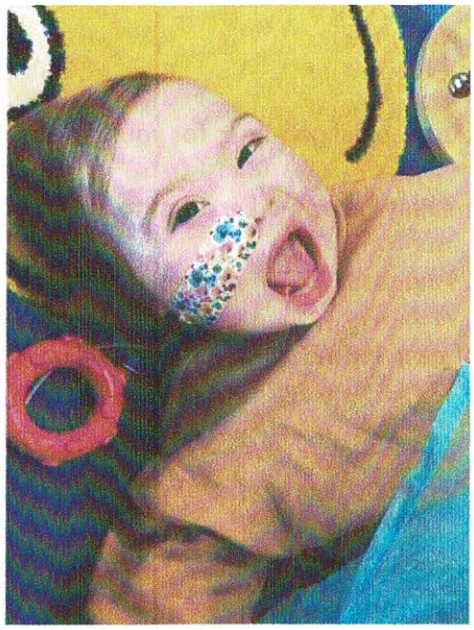
Parent Carer September 2023

86% of parents who responded to our 2023 survey reported that their child/young person had improved socialisation and communication due to PACSO services. 58% of children tried new activities this year with PACSO, increasing opportunities and a sense of wellbeing, and 62% of young people have reported increased independence. 64% of families tell us their child is less isolated and feels less excluded. Regular attendance at PACSO clubs enables children and staff to build a relationship based on trust, knowledge and high aspirations for each child.

Little PACSO

This year Little PACSO had 104 registered members aged 0-5, including 46 new members joining this year. Ruth has supported 118 different children, 181 parents and carers and 68 siblings this year through Little PACSO events. These events have provided 1416.5 hours of fun for disabled children and a total of 3641.25 hours of delivery to all beneficiaries.

Little PACSO is often the first point of contact for families who then stay within the PACSO family for



many years to come. It is also a crucial service for those families going through the process of getting a diagnosis. Meeting other parents and carers in the same position and having a space where they feel supported and unjudged is invaluable for families at this delicate time in their journey. Little PACSO provides a safe space for families to come and meet, play and make friends. Children often make great progress at these sessions; celebrating small successes, milestones and achievements for one another is what makes Little PACSO so special.

Each September Little PACSO says farewell to children who are moving up into primary school settings, and in September 2023 50 children transitioned from Little PACSO into the main PACSO service. Little PACSO plays an integral part in helping children to be 'school ready' and is structured to promote routine, familiarity and periods of concentration and focus. Little PACSO helps prepare children for school, including tolerating and playing alongside others, social skills including turn taking and sharing, as well as preparation for circle time and story time. Little PACSO toys, games and activities promote child development in language acquisition, socialization and learning through play. This year we had visits from the Oral Health Promotion Team and the Early Help Team to interact and offer advice and support to Little PACSO families.

"My friends are Alyssa, Freddie, Ruth and Peter!"

Sofia aged 3, September 2023

Introducing New Initiatives

In September 2023, we were asked to deliver two individual 1:1 bespoke packages for young people who were unable to access education for an interim period. The Play Team worked hard to build and develop this brand-new service suitable for each individual's needs. PACSO worked closely with parents and social workers to ensure the successful delivery of each individual bespoke package.

Across the two packages, PACSO delivered 55.5 hours over a period of 11 weeks. Our offer included some sessions out and about in the community and some sessions in the family home with PACSO playworkers providing fun and engaging activities for the child and respite for the family.

In February 2024 PACSO were approached by West Sussex County Council who were looking to pilot a new travel training package for young people accessing education at Chichester College. The pilot scheme aimed to teach young people independence and build confidence in travelling to and from college. Again, PACSO staff developed a brand-new service, incorporating assessment points for each area of travel training to ensure the safety and confidence of young people. Our Play Team delivered 14 hours of travel training across a 6-week period and successfully transitioned the young person from an individual taxi service, to using public transport safely and confidently.

By diversifying PACSO services and therefore income streams, the trustees and management team aim to enhance PACSO's sustainability. With the success of all 3 projects, PACSO aims to grow and develop these services into 2024 and beyond.

TEAM PACSO

Emma Kennedy continued to lead PACSO in her role as *CEO with Play Lead*, supported by *Deputy Play Manager/ Care Lead* Harriet Fancourt, *Little PACSO Lead* Ruth Stewart and a team of two permanent *Play Specialists*: Gareth Guscott and Lisa Newell.

In July we said farewell to Sarah Webster, who worked tirelessly over 7 years and across several roles and latterly to raise funds and diversify income for PACSO services. We would like to take this opportunity to thank Sarah for her commitment and dedication to PACSO. In September we welcomed Ashley Hunter-Andrews to the PACSO team in the role of Fundraising Manager.

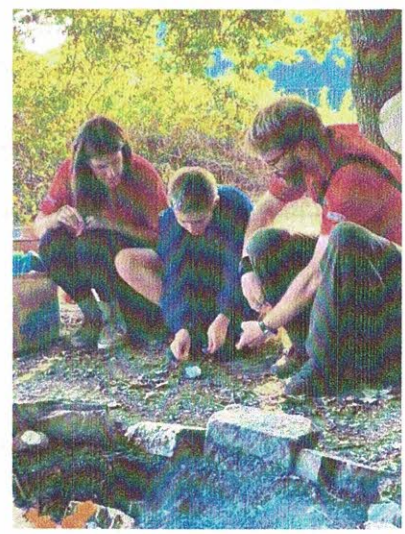
FUNDRAISING

We are grateful to all our funders and fundraisers for supporting PACSO's work with children and young people. Thank you once again to West Sussex Short Breaks for their continued support, and to the Michael and Betty Little Trust for their continuing generosity. We would also like to thank the Woodger Trust for their funding to support Saturday Clubs for the next three years, and the support of the Barbara Ward Charitable Foundation, Sussex Community Trust and Chichester District Council. PACSO would like to thank everyone who supported the PACSO Ball and to everyone who fundraised for us this year.

FINANCIAL REVIEW

PACSO has faced another challenging year financially with the cost-of living rises continuing to impact expenditure, seeing an increase of expenditure by £44,292 from 2023 (£297,819) to £342,111.

Our new Short Breaks Contract with WSCC began in April 23 which saw a reduction in funding, along with the end of our Children in Need funding in March 2023. As a result of this, the PACSO team had to make the difficult decision to review and revise our pricing structure. From April 23, we introduced a new pricing structure which allows families to choose between 3 price options, whilst continuing to remain good value for money and considerably cheaper than the true cost per session. We continue to offer payment plans and our bursary scheme for families that require financial support.



As in previous years, there continues to be an increased demand for funding, resulting in a reduction of restricted grants received from trusts and other funders. Despite this, PACSO has had several successful funding applications, and along with an increase in unrestricted funding we have seen an overall increase in income of £4,407 to £326,892 (2023 £322,485).

The accounts show a deficit for the year on general unrestricted funds of (£66,730), (2023 £81,805 surplus), and an overall in year deficit of (£15,219), (2023 £24,666 in year surplus). Overall reserves at 31st March 2024 were £317,399 which included £50,515 of restricted funds. A further £946,816 of

restricted funds regarding a PACSO Hub were held at the end of March 2024. This includes the initial £930,650 and the subsequent interest made up to 31st March 2024.

RESERVES

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size, level of financial commitments held, and its due diligence should the charity dissolve. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives, sustaining a temporary shortfall in income or unexpected expenditure, and endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs, plus any costs incurred if the charity was to close. This would include any redundancy payments and support to employees to find alternative employment, the termination of any service contracts including office rent contract, professional fees (including accountancy and audit fees) and a contingency for any outstanding liabilities. This amounts to a sum of approximately £104,221 to £208,441, which has been met and exceeded this financial year. Currently the level of unrestricted reserves is £266,884, or approximately 7 1/2 months' running costs.

RESTRICTED FUNDS – PACSO HUB

In April 2020 as part of a legacy, PACSO was very fortunate to be gifted a plot of land. It

was formally agreed that any funds generated from the sale of the land would be exclusively used towards the construction and associated costs towards a much-needed PACSO Hub project, comprising of a building and playground, which would serve as a permanent legacy project for the benefit of PACSO and its beneficiaries.

PACSO successfully secured planning permission for 10 houses on the land and in November 2021 sold it to a developer. As a result of the sale, PACSO secured restricted funds of £930,650 towards a permanent PACSO Hub. The intention is to build a safe, accessible, and welcoming space where children, families, and the PACSO community can enjoy the various accessible activities and opportunities that PACSO offer. Having a permanent PACSO Hub will enable us to continue to grow and expand our offer to support with meeting the demand for services. PACSO trustees agreed to invest the restricted funds to ensure a safe and comfortable return, with the intention of growing and securing further funds towards this project.

The Trustees' intention is to secure land and build a PACSO Hub within 10 years from the sale of the land.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity was formed as a trust in 2002 (registered number 1092301) and became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets of the original trust have now been transferred to the new charity.

Trustees

Trustees are elected and removed by the members of the company. The maximum number of Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation, and all have first-hand experience of children with additional needs in a personal or professional capacity. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first- hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

The board of Trustees continues to be chaired by Clare Elkington and consists of a total of 7 trustees, as shown on page 1 of this document. In October Elaine Doe came on board as PACSO's Finance Trustee, overseeing good practice around financial controls and reporting and working closely supporting the finance team to safeguard the organisation's finances.

Organisational Structure

Our **Board of Trustees** continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. The Board of Trustees meet six times a year (with senior staff attending as appropriate). The operational management of the Charity is delegated to the senior managers and their staff. They liaise with the Trustees on a frequent and regular basis.

Major Risks

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Statement of Trustees' Responsibilities

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject toany material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriateto presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the

financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington

Chair of Trustees

Clare Elkington

Date: 19/11/2024

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

I report to the Trustees on my examination of the financial statements of Parents and Carers Support Organisation (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Dated: 25/11/2024

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	3	93,008	-	89,944	182,952	74,104	-	94,428	168,532
Charitable activities	4	22,320	-	99,437	121,757	46,145	-	105,047	151,192
Investments	5	5,666	-	16,517	22,183	2,761	-	-	2,761
Total income		120,994	-	205,898	326,892	123,010	-	199,475	322,485
Expenditure on:									
Raising funds	6	5,969	-	30,262	36,231	-	-	24,478	24,478
Charitable activities	7	181,755	-	124,125	305,880	41,205	-	232,136	273,341
Total resources expended		187,724	-	154,387	342,111	41,205	-	256,614	297,819
Net (expenditure)/income for the year/ Net movement in funds		(66,730)	-	51,511	(15,219)	81,805	-	(57,139)	24,666
Fund balances at 1 April 2023									
As originally reported		*333,614*	*930,650*	*15,170*	*1,279,434*	*251,897*	*930,650*	*72,309*	*1,254,856*
Prior year adjustment	12	-	*(930,650)*	*930,650*	-	-	*(930,650)*	*930,650*	-
As restated		333,614	-	945,820	1,279,434	251,897	-	1,002,959	1,254,856
Fund balances at 31 March 2024		266,884	-	997,331	1,264,215	333,614	-	945,820	1,279,434

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 as restated £	2023 as restated £
Fixed assets					
Tangible assets	13		3,858		4,978
Current assets					
Debtors	14	23,400		9,610	
Cash at bank and in hand		1,263,047		1,280,972	
		1,286,447		1,290,582	
Creditors: amounts falling due within one year	15	26,090		16,126	
Net current assets			1,260,357		1,274,456
Total assets less current liabilities			1,264,215		1,279,434
The funds of the Charity					
Restricted income funds	17		997,331		945,820
Unrestricted funds			266,884		333,614
			1,264,215		1,279,434

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19/11/2024

Clare Elkington

Clare Elkington
Trustee

Company registration number 08069488 (England and Wales)

1 Accounting policies

Charity information

Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Lavant House, West Lavant, West Sussex, Chichester, PO18 9AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Donations and gifts	27,175	-	27,175	19,104	-	19,104
Grants	65,833	89,944	155,777	55,000	94,428	149,428
	93,008	89,944	182,952	74,104	94,428	168,532

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Short breaks						
Sales within charitable activities	17,485	99,437	116,922	43,588	105,047	148,635
Other Income						
Sales within charitable activities	4,835	-	4,835	2,557	-	2,557
	22,320	99,437	121,757	46,145	105,047	151,192

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from listed investments	-	14,008	14,008	-	-	-
Interest receivable	5,666	2,509	8,175	2,761	-	2,761
	5,666	16,517	22,183	2,761	-	2,761

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staging fundraising events	5,969	-	5,969	-	348	348
Staff costs	-	30,262	30,262	-	24,130	24,130
	5,969	30,262	36,231	-	24,478	24,478

7 Expenditure on charitable activities

	Short breaks 2024 £	Short breaks 2023 £
Direct costs		
Staff costs	158,988	148,957
Training & DBS checks	1,960	5,049
Travelling	128	139
Depreciation	3,433	3,146
Little Pacso costs	788	468
Consumables & refreshments	3,269	3,286
Mini bus costs	5,314	3,992
Equipment	1,181	901
Activity costs	36,011	24,188
	211,072	190,126
Share of support and governance costs (see note 8)		
Support	90,968	80,965
Governance	3,840	2,250
	305,880	273,341
Analysis by fund		
Unrestricted funds - general	181,755	41,205
Restricted funds	124,125	232,136
	305,880	273,341

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	59,119	51,700
Computer, software & website costs	677	710
Administration & office costs	17,828	19,854
Training & activities costs	445	490
Insurances	4,532	3,635
Sundry expenses	1,725	365
Legal & professional costs	6,642	4,211
Governance costs	3,840	2,250
	94,808	83,215
Analysed between:		
Short breaks	94,808	83,215

Governance costs includes payments to the independent examiners of £3,840 (2023 - £2,250).

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable expenditure	4	3
Fundraising costs	1	1
Support costs	2	2
Total	7	6

Employment costs	2024 £	2023 £
Wages and salaries	233,938	210,551
Social security costs	10,374	10,296
Other pension costs	4,057	3,940
	248,369	224,787

The Full Time Equivalent (FTE) number of employees during the period was 6.73 (2023: 6.02).

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	50,791	51,050

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Prior year adjustment

The financial statements include a prior year adjustment of £930,650 which has been made to correct the allocation of the Land sale investment fund from designated funds to restricted funds. The prior year adjustment has resulted in the restricted funds increasing and the designated funds decreasing by £930,650 at 1 April 2022 and at 1 April 2023. For more details see the Trustees' Report.

13 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	2,894	12,690	15,584
Additions	2,313	-	2,313
At 31 March 2024	5,207	12,690	17,897
Depreciation and impairment			
At 1 April 2023	1,006	9,600	10,606
Depreciation charged in the year	1,033	2,400	3,433
At 31 March 2024	2,039	12,000	14,039
Carrying amount			
At 31 March 2024	3,168	690	3,858
At 31 March 2023	1,888	3,090	4,978

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	8,761	60
Other debtors	5,586	833
Prepayments and accrued income	9,053	8,717
	23,400	9,610

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,634	3,622
Trade creditors	9,651	9,013
Accruals and deferred income	12,805	3,491
	26,090	16,126

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,057 (2023 - £3,940).

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
WSCC Short Breaks	57,062	100,000	(157,062)	-	80,667	(68,768)	11,899
WSCC Short Breaks (CYE)	2,599	5,047	(7,646)	-	19,000	(19,000)	-
WSCC Other Grants	-	430	(430)	-	7,114	(6,709)	405
BBC Children in Need	-	41,324	(41,324)	-	-	-	-
Rank Foundation	-	-	-	-	3,100	(3,100)	-
The Henry Smith Charity	-	10,000	(10,000)	-	-	-	-
Woodroffe Benton	-	-	-	-	2,000	(2,000)	-
Tesco Community Grants (Via Groundworks)	-	1,500	(1,500)	-	-	-	-
Baily Thomas	-	-	-	-	4,000	(4,000)	-
St James Place Charitable Foundation	-	2,000	-	2,000	-	-	2,000
Boltini Trust	-	-	-	-	6,000	(6,000)	-
Sussex Community Foundation	-	10,000	(10,000)	-	10,000	(10,000)	-
Ernest Kleinwort	-	7,173	(5,021)	2,152	8,000	(10,152)	-
Wellesey Charitable Foundation	-	5,000	(5,000)	-	5,000	(5,000)	-
Gerald Micklem	-	-	-	-	5,000	(5,000)	-
Chichester District Council	-	-	-	-	5,000	-	5,000
Wates Foundation grants for finance manager	-	7,000	(5,444)	1,556	-	(1,556)	-
Bursary Funding	1,648	1,550	(722)	2,476	-	(480)	1,996
Woodger Trust	-	-	-	-	20,000	(976)	19,024
One Stop Community Partnership	1,000	-	(1,000)	-	-	-	-
The Lennox trust	-	-	-	-	500	-	500
Barbara Ward	10,000	10,000	(13,014)	6,986	10,000	(11,295)	5,691
Peter Harrison Foundation	-	-	-	-	4,000	-	4,000
Land sale investment fund	930,650	-	-	930,650	16,517	(351)	946,816
	1,002,959	201,024	(258,163)	945,820	205,898	(154,387)	997,331

17 Restricted funds (Continued)

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	3,858	-	3,858
Current assets/(liabilities)	263,026	997,331	1,260,357
	266,884	997,331	1,264,215

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	4,978	-	4,978
Current assets/(liabilities)	328,636	945,820	1,274,456
	333,614	945,820	1,279,434

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

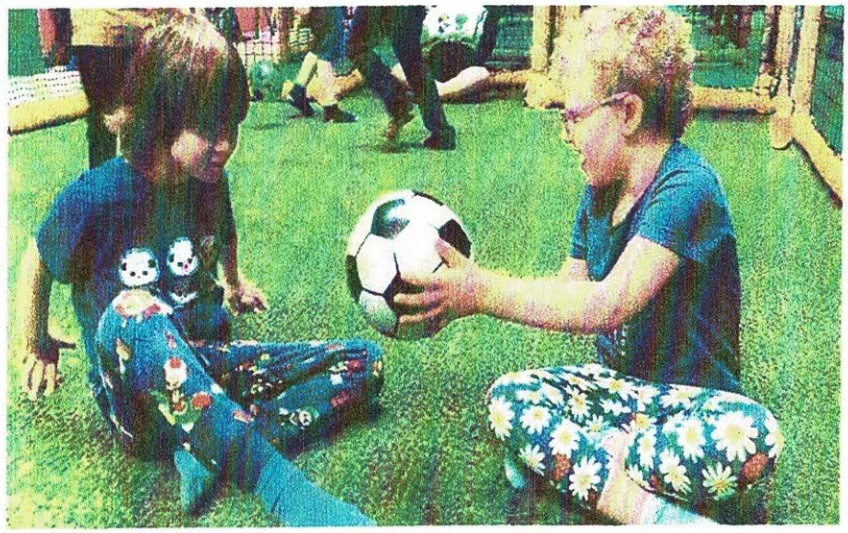
PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales - Charity number 1148138

Accounts

2022/2023

Parents And Carers Support Organisation



Report of the Trustees and Financial Statements for the year ended 31st March 2023

Company Registered No. 08069488 Charity Registered No. 1148138

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO) (A COMPANY LIMITED BY GUARANTEE)

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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Notes to the Financial Statements	18-30

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2023

TRUSTEES:	Clare Elkington Sandra Evans (until 28/11/2022) Emily Medway (from 16/01/2023) Rebecca Edwards Andrew Green Hazel Rumsey Rick Wates
CEO with PLAY LEAD:	Emma Kennedy
REGISTERED OFFICE:	Lavant House West Lavant Chichester West Sussex PO18 9AB
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Claire Norwood BSc FCA AT1II Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FG

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2023 which set out, for our supporters and the general public, what we have achieved in the past twelve months and our future plans. This report is prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The accounts have been prepared in accordance with the accounting policies set out in the notesto the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTS

The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO has been delivering holiday, weekend and afterschool clubs for children with physical and learning disabilities, behaviour that challenges, PMLD and complex health since 2000. This year, PACSO goals were to (1) continue to meet increasing demand for PACSO services, whilst still (2) maintaining excellence of care for all children and young people. We also introduced (3) new initiatives such as a PMLD afterschool club and a summer Youthscheme. This report will outline how PACSO has achieved these goals this year, and the impact this has had on beneficiaries.

PACSO provides respite for carers with a child with additional needs.

PACSO values are kindness, community and fun.

PACSO encourages children to feel part of a community, to have improved emotional wellbeing, and to make friends.

ACTIVITIES

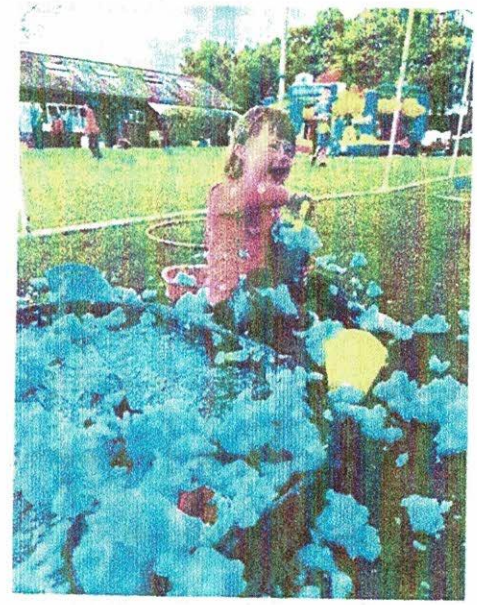
PACSO provides specialist afterschool clubs and weekend and holiday respite for young people aged 5-25 with disabilities in Chichester and Arun Districts of West Sussex. PACSO also provides support for children under 5 with disabilities and their families. PACSO services are regularly reviewed and adapted using feedback from children, young people and their families. The Trustees are committed to ensuring that Charity Commission guidance on public benefit is met through regular review and scrutiny of planned activities. The following paragraphs detail the benefit that the charity provides to the public. PACSO activities for young people with disabilities include:

Ages 0-5	Weekly Little PACSO toddler groups in Chichester, Bognor and Littlehampton; weekend stay and play sessions; Little PACSO family trips
Ages 5-19	Respite activities: Saturday clubs, holiday playdays, holiday trips and afterschool clubs
Ages 18-25	Respite activities: PACSO Plus holiday trips, and Go Plus/ Go Active clubs weekly. Summer Youthscheme for 16-25 year olds
All Ages	Family activity days, family stay and play sessions, relaxed cinema screenings

BENEFICIARIES

PACSO beneficiaries may have learning or physical disabilities, complex health needs, and social or communication difficulties which prevent them from attending 'mainstream' clubs and activities. PACSO now have **533 members** with disabilities and additional needs living in Chichester, Arun, and Adur Districts of West Sussex. We welcomed 133 new children this year to PACSO. Together with their siblings and parent carers, this represents an incredible 1,348 beneficiaries.

PACSO Beneficiaries
40% of all PACSO members have a learning disability
60% have autism, and 37% social and communication difficulties
21% children display behaviour that challenges or have experienced emotional trauma
19% members have a physical disability
18% have complex health conditions



Children with complex health and disabilities often have low self-esteem, feel excluded, and struggle to make friends. PACSO supports children from all backgrounds, gender, sexuality, religion and ethnicity, and aim to make services as financially accessible as possible, subsiding the cost of clubs as well as providing bursaries and flexible payment options. Some children accessing PACSO come from very deprived backgrounds, while 30% come from single parent households, and 9% are fostered/adopted. PACSO clubs help young people to feel part of the community, have improved emotional wellbeing, and make friends.

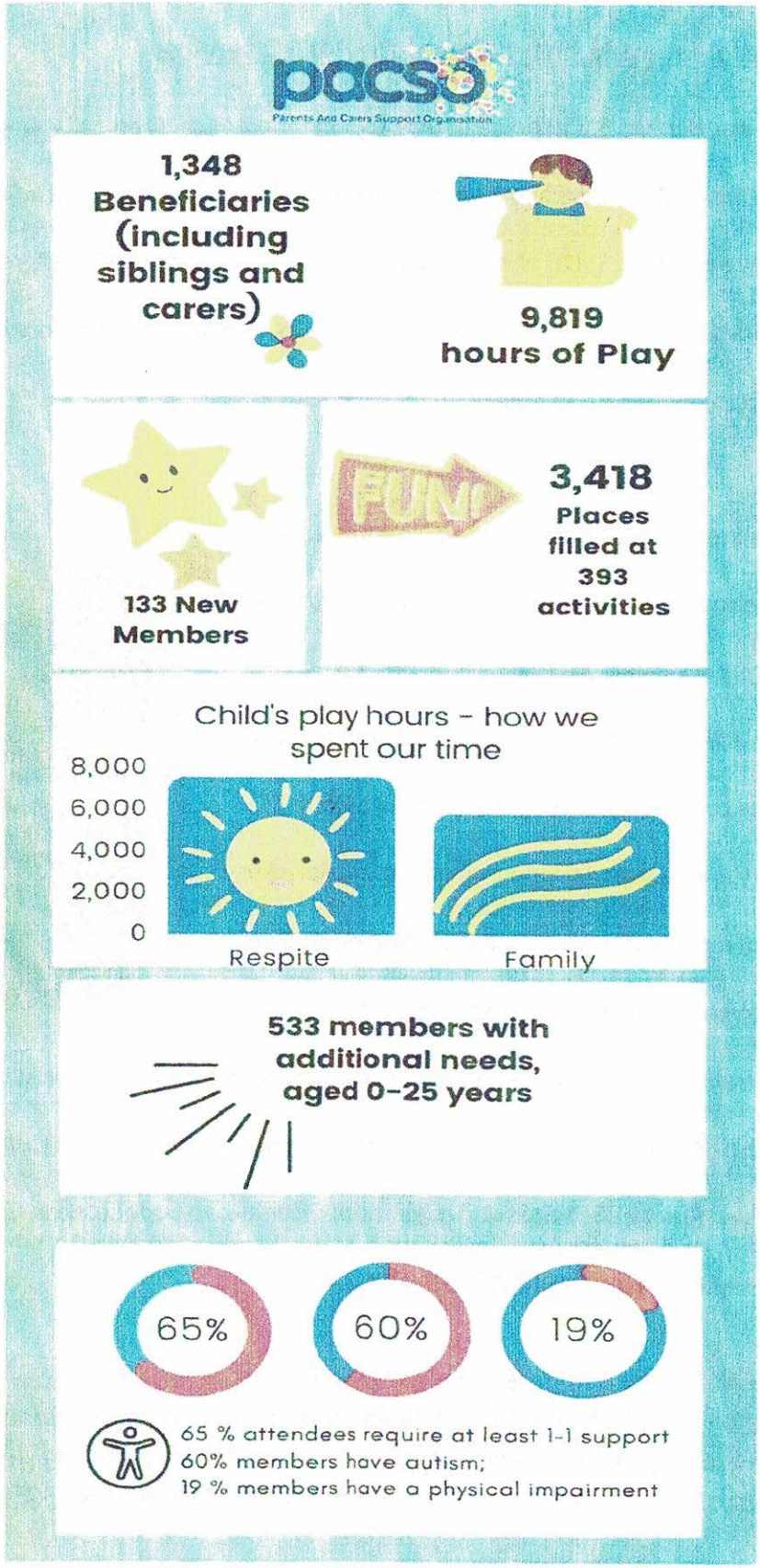
ACHIEVEMENTS AND PERFORMANCE

Meeting complex needs and high demand for PACSO services

This year, PACSO has delivered 9,819 hours of play to 339 different children and young people. 700 different people including 269 carers and 92 siblings (Young Carers) have taken part in PACSO events. PACSO activities have provided 3,418 places for children with disabilities at 393 different clubs with 954 hours of activities. They have provided 7,590 vital hours of respite to families with a disabled child in West Sussex, as well as 5,856 hours of family fun with PACSO.

All PACSO activities are designed to be **inclusive and fun**, to build resilience, independence and self-esteem. To meet the wide range of needs of the children we support, PACSO provides **a diverse choice** of clubs and activities, both in secure school settings and out and about in the community using our minibus. At PACSO sessions, the activity, location and supporting staff are tailored to the specific needs of the children attending, including medical or care needs, or social/environmental factors to support behaviour that challenges. **Currently 65% of attendees require 1-1 support** from a member of staff due to their complex needs. Despite having 533 members, PACSO does not have a waiting list for services. By giving families a wide range of choices and regular opportunities to book sessions, we are fortunate not to keep new families waiting for respite.

> *"For me PACSO are a lifeline – a place where I feel I don't have to apologize or ignore the disdainful looks from parents who just think my daughter is naughty. I cry with relief when I can get a break and sit and have a cup of tea knowing my daughter is safe." (Parent carer 2023)*


pacso
Parents And Carers Support Organisation
1,348
Beneficiaries
(including
siblings and
carers)
9,819
hours of Play
133 New
Members
FUN!
3,418
Places
filled at
393
activities
Child's play hours - how we
spent our time
8,000
6,000
4,000
2,000
0
Respite
Family
533 members with
additional needs,
aged 0-25 years
65%
60%
19%
65 % attendees require at least 1-1 support
60% members have autism;
19 % members have a physical impairment

Maintaining excellence of care for all children, changing lives

Children with disabilities accessing PACSO may feel angry and excluded from society and find it hard to have their voice heard. 69% of children we support are unable to access any 'mainstream' activities due to their needs.

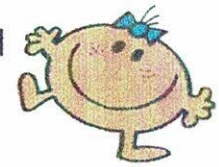
> ***"The first time [my son] went to PACSO, he loved it. The staff know exactly how to support and include the children. It has given my son more confidence, helped with his communication and socialization skills, and improved his self-esteem."*** (Parent carer testimonies, 2023)

85% of young people attending PACSO have started to feel more part of the local community this year. 53% of children tried new activities this year with PACSO, increasing opportunities and a sense of wellbeing and 37% of young people have reported an increased independence.

48% of families tell us their child is less isolated and feels less excluded. Regular attendance at PACSO clubs enables children and staff to build a relationship based on trust, knowledge, and high aspirations for each child. 81% of children experienced progress in **improved emotional wellbeing** this year (266 young people).

PACSO clubs create opportunities for building friendship and social skills. 77% of children attending PACSO have made progress in developing friendships this year. 67% of families tell us that CYP have made improvements to social and communication skills. 48% CYP felt more included and 42% felt that it was easier to make friends.

81 % children attending PACSO this year have experienced progress in improved emotional wellbeing



85 % children have an improved sense of community and feel less excluded from society

77 % children have made friends at PACSO

PACSO reduces stress, and improves family wellbeing and resilience

Little PACSO

PACSO currently has 109 Little PACSO members aged 0-5, including 57 new members this year. Nearly half of Little PACSO members are still awaiting a diagnosis, making it a very unsettling time for families. 13% of children we support at Little PACSO are in foster care or are adopted and may struggle with attachment or trauma. Ruth has supported 135 different children this year at Little PACSO, with an average of 10 children per group, providing 1,799 hours of play in 117 sessions in Chichester, Bognor and Littlehampton this year. Carers attending Little PACSO tell us that their child has fun and is cherished at Little PACSO (Parent carer survey 2022). Families tell us that Little PACSO has helped their child with physical wellbeing, socialisation, making friends and trying new activities.

Introducing new initiatives

20% of PACSO members have a physical disability, and 18% have complex health conditions. We support 13 children with Profound and Multiple Learning Disabilities (PMLD). In 2022, PACSO ran a specialist five-week afterschool club for children with PMLD, which encouraged broader participation of children with high medical needs in PACSO Playdays and family days. Growing demand for Saturday clubs this year meant that PACSO has increased the frequency of clubs to 2 sessions a fortnight.

In addition to a 3-week Summer Playscheme, PACSO also piloted a one-week Youthscheme. The PACSO Youthscheme days aimed to build confidence and independence, getting to know Chichester College and local amenities, building life skills, and navigating the local environment PACSO clubs increase community awareness of disabilities, making children feel more accepted and welcome in

the local community. Youthscheme days are now an established part of our holiday provision.

NEWS

Emma Kennedy continued to lead PACSO in her role as *CEO with Play Lead*, supported by *Deputy Play Manager/ Care Lead* Harriet Fancourt, *Little PACSO Lead* Ruth Stewart and a team of two permanent *Play Specialists*: Gareth Guscott and Lisa Newell (Pearson). We celebrated our amazing administrator Hannah Buckwell's 10 years' service, and Fundraiser Sarah Webster's London Marathon. PACSO said goodbye to *Play Specialist* Dylan Smith in October, and we welcomed Tania Little as *Finance and HR Manager* in September 2022.

As reported in last year's accounts, PACSO were fortunate to be gifted land by Peter and Cherry Gilbard, which was sold in November 2021 for £930,650; a fantastic sum to help us plan for a future home for PACSO, and as such ringfenced for a future capital project.

FUNDRAISING

We are grateful to all our funders and fundraisers for supporting PACSO's work with children and young people. Thank you to West Sussex Short Breaks and BBC Children in Need for their continued support. We are grateful to the Michael and Betty Little Trust for their continuing generosity; and for the support of the Barbara Ward Charitable Foundation and Sussex Community Trust. PACSO would like to thank everyone who fundraised for us this year.

FINANCIAL REVIEW

2022-23 has been another challenging year financially, with cost-of-living increases impacting PACSO expenditure. Funders have also seen an increased demand in applications resulting in increased competition for funding. Due to the cost-of-living rise, PACSO has seen another year of increased expenditure by £23,073 from 2022 (£274,746) to £297,819.

Despite the increased demand for funding, PACSO had several successful applications for funding and as a result has seen an overall increase in income of £40,229 to £322,485 (2022 £282,256). We continue to be supported by WSCC, with the core of our Short Break funding, with a continued contribution from BBC Children in Need towards the cost of our key play workers which ended in March 2023.

The accounts show a surplus for the year on general unrestricted funds of £81,805 (2022 £48,830 surplus) and an overall in year surplus of £24,666 (2022 £7,510 in year surplus). Overall reserves as at 31st March 2023 were £ £1,279,434 including £15,170 of restricted funds and £930,650 of designated funds.

RESERVES

The Trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives sustaining a temporary shortfall in income or unexpected expenditure, and endeavor not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs. This amounts to a sum of approximately £86,244 to £172,489, has been met and exceeded this financial year. Currently the level of unrestricted reserves is £333,614, or approximately 11 1/2 months' running costs. The designated reserves remain at £930,650. The Trustees' intention is to grow the designated fund and unrestricted reserves for a future capital project to provide a permanent home for PACSO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Charity was formed as a trust in 2002 (registered number 1092301) and became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets of the original trust have now been transferred to the new charity.

TRUSTEES

Trustees are elected and removed by the members of the company. The maximum number of

Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation, and all have first-hand experience of children with additional needs in a personal or professional capacity. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first- hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

ORGANISATIONAL STRUCTURE

Our **Board of Trustees** continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. In November 2022, PACSO said farewell to Sandra Evans after over 10 years of dedicated service. Emily Medway joined us as a *Trustee* in March 2023. The Board of Trustees meet six times a year (with senior staff attending as appropriate). The operational management of the Charity is delegated to the senior managers and their staff. They liaise with theTrustees on a frequent and regular basis.

MAJOR RISKS

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject toany material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriateto presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington

Chair of Trustees

Date: 16/10/2023.

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

I report to the Trustees on my examination of the financial statements of Parents and Carers Support Organisation (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Norwood BSc FCA ATII

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 23/10/23

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	3	74,104	-	94,428	168,532	77,033	-	56,576	133,609
Charitable activities	4	46,145	-	105,047	151,192	43,369	-	105,248	148,617
Investments	5	2,761	-	-	2,761	30	-	-	30
Total income		123,010	-	199,475	322,485	120,432	-	161,824	282,256
Expenditure on:									
Raising funds	6	-	-	24,478	24,478	-	-	29,273	29,273
Charitable activities	7	41,205	-	232,136	273,341	71,602	7,264	166,607	245,473
Total resources expended		41,205	-	256,614	297,819	71,602	7,264	195,880	274,746
Net income/(expenditure) for the year/ Net movement in funds		81,805	-	(57,139)	24,666	48,830	(7,264)	(34,056)	7,510
Fund balances at 1 April 2022		251,897	930,650	72,309	1,254,856	203,067	937,914	106,365	1,247,346
Fund balances at 31 March 2023		333,614	930,650	15,170	1,279,434	251,897	930,650	72,309	1,254,856

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		4,978		6,021
Current assets					
Debtors	13	9,610		7,445	
Cash at bank and in hand		1,280,972		1,256,974	
		1,290,582		1,264,419	
Creditors: amounts falling due within one year	14	(16,126)		(15,584)	
Net current assets			1,274,456		1,248,835
Total assets less current liabilities			1,279,434		1,254,856
Income funds					
Restricted funds	16		15,170		72,309
Unrestricted funds					
Designated funds	17	930,650		930,650	
General unrestricted funds		333,614		251,897	
			1,264,264		1,182,547
			1,279,434		1,254,856

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16/10/23

Clare Elkington

Clare Elkington
Trustee

Company registration number 08069488

1 Accounting policies

Charity information

Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Lavant House, West Lavant, Chichester, West Sussex, PO18 9AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 **Accounting policies** (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	19,104	-	19,104	72,033	500	72,533
Grants	55,000	94,428	149,428	5,000	56,076	61,076
	74,104	94,428	168,532	77,033	56,576	133,609

4 Charitable activities

	Short breaks 2023	Other income 2023	Total 2023	Short breaks 2022	Other income 2022	Total 2022
	£	£	£	£	£	£
Sales within charitable activities	148,635	2,557	151,192	143,766	4,851	148,617
Analysis by fund						
Unrestricted funds - general	43,588	2,557	46,145	38,518	4,851	43,369
Restricted funds	105,047	-	105,047	105,248	-	105,248
	148,635	2,557	151,192	143,766	4,851	148,617

5 Investments

	Unrestricted funds general 2023	Unrestricted funds general 2022
	£	£
Interest receivable	2,761	30

6 Raising funds

	Restricted funds 2023	Restricted funds 2022
	£	£
Fundraising and publicity		
Staging fundraising events	348	5,178
Staff costs	24,130	24,095
Fundraising and publicity	24,478	29,273
	24,478	29,273

7 Charitable activities

	2023	2022
	£	£
Staff costs	148,957	116,749
Training & DBS checks	5,049	1,621
Travelling	139	149
Depreciation	3,146	2,640
Little Pacso costs	468	614
Consumables & refreshments	3,286	3,453
Mini bus costs	3,992	3,084
Equipment	901	1,795
Activity costs	24,188	33,016
	190,126	163,121
Share of support costs (see note 8)	80,965	79,952
Share of governance costs (see note 8)	2,250	2,400
	273,341	245,473
Analysis by fund		
Unrestricted funds - general	41,205	71,602
Unrestricted funds - designated	-	7,264
Restricted funds	232,136	166,607
	273,341	245,473

8 **Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	51,700	-	51,700	41,992	-	41,992
Computer, software & website costs	710	-	710	331	-	331
Administration & office costs	19,854	-	19,854	15,157	-	15,157
Training & activities costs	490	-	490	633	-	633
Insurances	3,635	-	3,635	3,056	-	3,056
Sundry expenses	365	-	365	855	-	855
Legal & professional costs	4,211	-	4,211	17,928	-	17,928
Audit fees	-	2,250	2,250	-	2,400	2,400
	80,965	2,250	83,215	79,952	2,400	82,352
Analysed between						
Charitable activities	80,965	2,250	83,215	79,952	2,400	82,352

Governance costs includes payments to the independent examiners of £2,250 (2022- £2,400).

9 **Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 **Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct charitable expenditure	3	3
Fundraising costs	1	1
Support costs	2	2
Total	6	6

10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	210,551	171,123
Social security costs	10,296	8,457
Other pension costs	3,940	3,256
	224,787	182,836

The Full Time Equivalent (FTE) number of employees during the period was 6.02 (2022: 5.95).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	791	12,690	13,481
Additions	2,103	-	2,103
At 31 March 2023	2,894	12,690	15,584
Depreciation and impairment			
At 1 April 2022	260	7,200	7,460
Depreciation charged in the year	746	2,400	3,146
At 31 March 2023	1,006	9,600	10,606
Carrying amount			
At 31 March 2023	1,888	3,090	4,978
At 31 March 2022	531	5,490	6,021

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	60	143
Other debtors	833	695
Prepayments and accrued income	8,717	6,607
	9,610	7,445

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,622	3,310
Trade creditors	9,013	4,702
Accruals and deferred income	3,491	7,572
	16,126	15,584

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,940 (2022 - £3,256).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
WSCC Short Breaks	90,515	100,000	(133,453)	57,062	100,000	(157,062)	-
WSCC Short Breaks (CYE)	2,911	5,248	(5,560)	2,599	5,047	(7,646)	-
BBC Children in need	2,401	39,576	(41,977)	-	41,324	(41,324)	-
The Henry Smith Charity	-	-	-	-	10,000	(10,000)	-
Tesco community Grants (Via Groundworks)	-	-	-	-	1,500	(1,500)	-
St James Place Charitable Foundation	-	-	-	-	2,000	-	2,000
Sussex Community Foundation	-	5,000	(5,000)	-	10,000	(10,000)	-
The Adamson Trust	2,000	-	(2,000)	-	-	-	-
Ernest Kleinwort	4,873	-	(4,873)	-	7,173	(5,021)	2,152
Wellesey Charitable Foundation	2,000	-	(2,000)	-	5,000	(5,000)	-
WSCC Other Grants	-	-	-	-	430	(430)	-
Wates Foundation grants for finance manager	-	-	-	-	7,000	(5,444)	1,556
Bursary Funding	1,500	500	(352)	1,648	1,550	(722)	2,476
Operational Funding	165	-	(165)	-	-	-	-
One stop community Partnership	-	1,000	-	1,000	-	(1,000)	-
Barbara Ward	-	10,000	-	10,000	10,000	(13,014)	6,986
Igas Fund	-	500	(500)	-	-	-	-
	106,365	161,824	(195,880)	72,309	201,024	(258,163)	15,170

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Movement in funds: Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Land sale Fund	930,650	-	930,650	-	930,650
Building Fund	7,264	(7,264)	-	-	-
	937,914	(7,264)	930,650	-	930,650

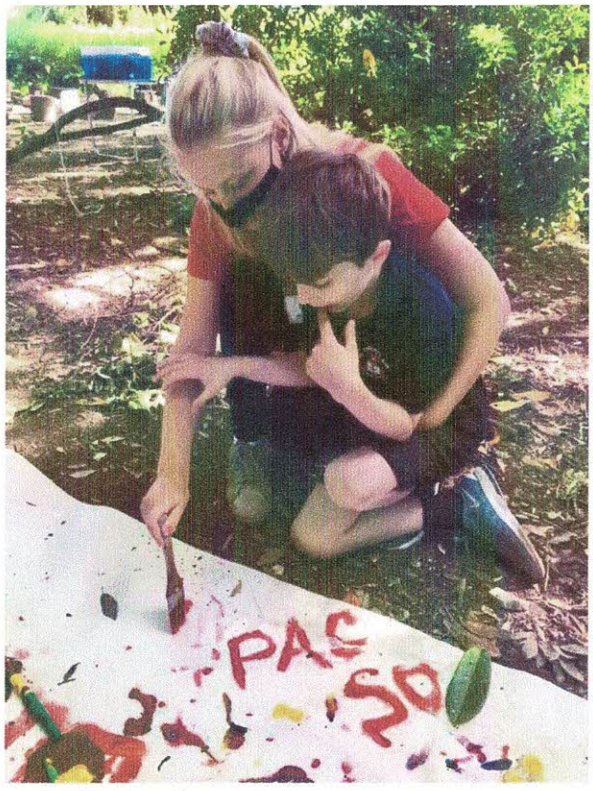
PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales - Charity number 1148138

Accounts

2021/2022

Parents And Carers Support Organisation



Report of the Trustees and Financial Statements for the year ended 31st March 2022

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Company Registered No. 08069488 Charity Registered No. 1148138

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO) (A COMPANY LIMITED BY GUARANTEE)

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PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2022

TRUSTEES:	Clare Elkington Sandra Evans Rebecca Edwards Andrew Green Hazel Rumsey Rick Wates
CEO with PLAY LEAD:	Emma Kennedy
REGISTERED OFFICE:	Lavant House West Lavant Chichester West Sussex PO18 9AB
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Claire Norwood BSc FCA AT1II Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2022 which set out, for our supporters and the general public, what we have achieved in the past twelve months and our future plans.

This report is prepared to meet the requirements for a Directors report and accounts for Companies Act purposes. The accounts have been prepared in accordance with the accounting policies set out in the notesto the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTS

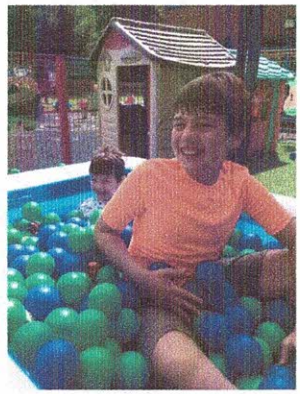
The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO provide respite for carers with a child with additional needs.

PACSO values are kindness, community and fun.

PACSO encourages children to feel part of a community, to have improved emotional wellbeing, and to make friends.

"I think so highly of the PACSO team. There is no other service that is able to offer so much to my child. I feel confident and guilt free when leaving him at any PACSO activity that he attends. Every one of us in the family benefits and he gets to feel 'normal' being able to attend independently. PACSO offers an essential service for children with extra needs and their families." (Carer, 2021)



This year, PACSO goals were to (1) **strive for the best possible outcomes for all children and families with additional needs** and (2) to continue to adapt to changing circumstances with regard to **COVID-19**, and (3) support more children and young people, meeting **increased demand for PACSO services**. We also took time this year to acknowledge how far PACSO has come since 1999, (4) **celebrating PACSO's Coming of Age**. In the following sections, we outline how PACSO has achieved these goals, enabling children to thrive, regardless of the pandemic.

ACTIVITIES

PACSO provides out of school activities for children with disabilities and their siblings. A range of club-based sessions and non-residential trips are offered to children and young people aged from birth to 25 years. Our services are regularly reviewed and adapted where necessary, particularly in light of feedback from children, young people and their families. The Trustees are committed to ensuring that Charity Commission guidance on public benefit is met through regular review and scrutiny of planned activities. The following paragraphs detail the benefit that the charity provides to the public.

CLUBS AND ACTIVITIES

PACSO is the only organisation in the Chichester and Arun Districts of West Sussex providing specialist afterschool clubs and weekend and holiday respite for young people aged 5-25 with disabilities. It is also the only provider of services for children under 5 with disabilities or additional needs and their families in Chichester, Bognor and Littlehampton. PACSO welcomes all children and families with any kind of disability and strive to make it accessible for all.

PACSO beneficiaries may have learning or physical disabilities, complex health needs, and social or communication difficulties. PACSO welcomed an astounding 144 new children this year, and now have 541 members with disabilities living in Chichester, Arun, and Adur Districts of West Sussex. Together with their siblings and parent carers, this represents an incredible 1,445 beneficiaries.

PACSO organise the following recreational, social and educational activities for young people with disabilities and additional needs:

Ages 0-5	Weekly Little PACSO toddler groups in Chichester, Bognor and Littlehampton; Stay and play sessions; Little PACSO family trips
Ages 5-19	Respite activities: Saturday clubs, holiday playdays, holiday trips and afterschool clubs
Ages 18-25	Respite activities: PACSO Plus holiday trips, and Go Plus clubweekly
All Ages	Family activity days, family stay and play sessions, relaxed cinema screenings
Parents & Carers	Resilience evenings and Little PACSO Whats App group

PACSO Beneficiaries
60% of all PACSO members have a learning disability
52% have autism, and 29% social and communication difficulties
18% members have a physical disability
Over 20% of members are under 4 years old, and 65% are aged 5-15
18% have complex health conditions

ACHIEVEMENTS AND PERFORMANCE

1. Striving for the Best Possible Outcomes for All **Children and Families**

This year, PACSO has **delivered 10,208 hours of play to 352 different children** and young people and their families; providing 3,437 places at 415 different clubs, and **6,651 hours** of respite to families.

At all PACSO sessions, the activity, location and supporting staff are tailored to the specific needs of the children attending. PACSO activities are designed to be inclusive and fun, offering children and young people ambitious and exciting opportunities similar to their peers, and precious respite for carers. **65% of children attending PACSO now need at least 1-1 care** from our specialist Play Team led by Emma Kennedy. **Family activities** are designed to provide fun, affordable, and inclusive opportunities for everyone to enjoy, and try new activities with the support of PACSO staff. **83% of**

the families attending the CYE family day told us they couldn't have accessed these activities without PACSO's help.

> *"We can't usually access these types of activities due to my son's disability so it was magical to have quality family time in this way." (PACSO parent).*

The number and reach of PACSO activities this year is shown below.

PACSO activities April 2021-March 2022

Respite Care	No. of Different Young People	Total Places Filled	Activity hours
After School Clubs x 174	87	1,293	435
Easter & Christmas Play sessions x 14	83	104	36
Summer Playscheme sessions x 20	105	459	116
Holiday Trips x 38	124	263	104
Saturday Small Groups x 11	31	47	28

Family Activities	No. of Different Young People	Total Places Filled	Activity hours
Little PACSO toddler sessions x 88	62	506	132
Little PACSO weekend/holiday activities x 10	80	280	23
Online activities/clubs x 14	36	107	39
Family Days x 5	153	378	51
Total PACSO activities	**352**	**3,437**	**964**

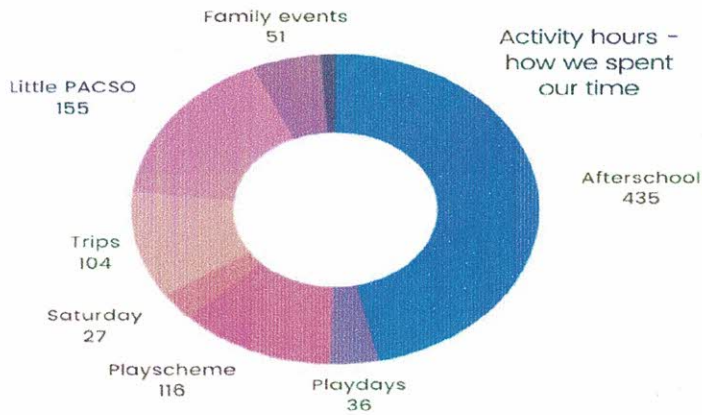
pacso
Parents And Carers Support Organisation

1,445 Beneficiaries (including siblings and carers)

10,208 hours of Play

144 New Members

3,437 Places filled at 415 activities



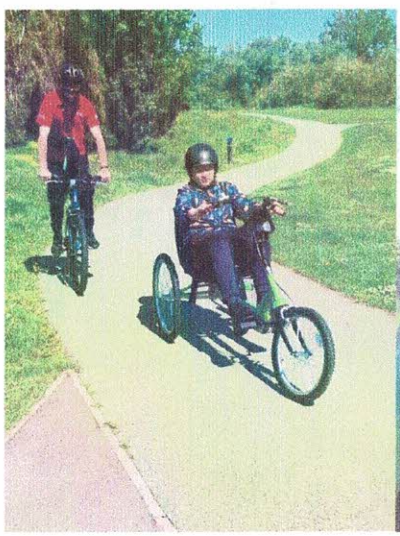
541 members with additional needs, aged 0-25 years

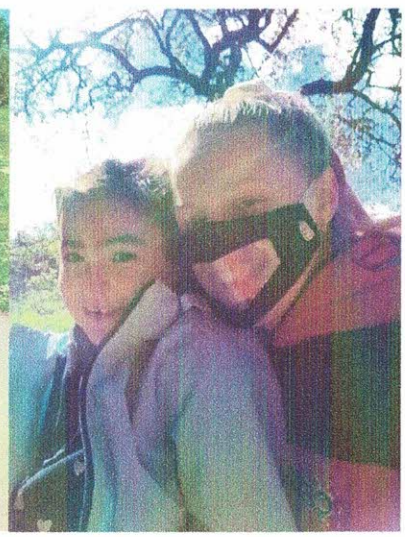
65 % attendees require at least 1-1 support from play staff
52 % members have autism; 20% members have a physical impairment

ACHIEVEMENTS AND PERFORMANCE

2. **Continue to adapt to COVID-19**

Like last year, COVID meant plans at PACSO had to change quickly – no more so than at Christmas, when our Playdays became outdoor play park sessions due to the prevalence of the Omicron variant. PACSO has maintained services throughout the year, despite the unpredictability of COVID. Despite relaxed national guidelines, PACSO staff and volunteers continue to wear facemasks, take regular lateral flow tests, and isolate if family members have the virus, in order to protect the vulnerable children and families we support.



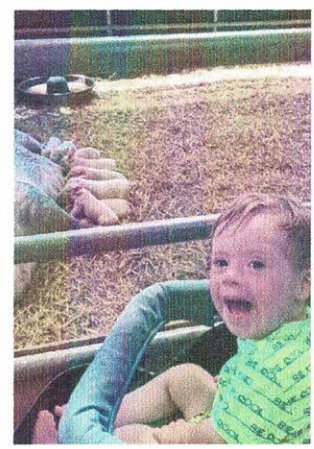


3. **Support more Children and Young People with Additional Needs**

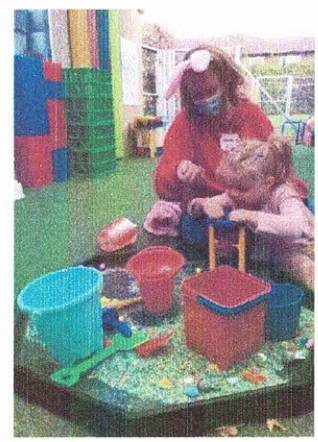
2021 saw an **unprecedented increase in demand** for PACSO services: 144 new members since the end of lockdown. Learning to manage this demand, and the extraordinarily high need of our current membership has meant recruiting extra permanent and casual staff. PACSO extended our Summer Playscheme from 2 to 4 weeks this year, introduced sessions on a Saturday for Reception-age children, and extended the number of holiday trips on several occasions to cater to demand.

In addition to an increased demand for PACSO clubs and family days, the Play Team have seen a significant rise in the level of **care needs** of the children we support. 65% of attendants now need at least 1 to 1 support from a member of staff, in comparison to 54% in 2020 and 40% in 2019; showing an increase in the health or behavioural needs of the children. PACSO is unique in not turning away young people with challenging behavior, and it is a reflection of the charity's inclusive ethos that we now support so many children with high care needs who are unable to attend any other recreational and sometimes educational settings.

PACSO introduced more **Little PACSO weekend activities** for children who are at nursery full time, and to involve parent carers who work. All family activities are more popular than ever. Holiday activities for younger children this year included Makaton Singing workshops, exclusive use of Little Street Play Centre, family meetups at Little Piggies café, a Christmas pantomime and a family trip to Fishers Farm Adventure Park for 92 people including minibus transport.



Our **bursary scheme** is in use for all respite activities and has increased in popularity as the cost of living has increased; providing 50% of the cost of clubs and playdays for families who are financially stretched.



4. **Celebrate PACSO's Coming of Age**

PACSO celebrated the charity's 21st birthday almost two years late (due to COVID) on 22 November

2021. This was a wonderful celebration of all the families, staff and volunteers who have helped PACSO to grow and develop since 1999. Particular thanks are due to Clare Elkington and Becky Edwards who set up PACSO and continue to serve as Trustees. PACSO Play Managers Ruth Stewart, Emily Medway and Emma Kennedy shaped PACSO into the outstanding service it is today.

(Left to right) Emma Kennedy *CEO*; Emily Medway *former Play Manager*; Ruth Stewart *Little PACSO Leader*; Becky Edwards *Trustee*; Clare Elkington *Chair of Trustees*

"You are a lifeline for families like us."

"[My daughter] ***feels included, wanted, and happy*** *which are things she has never felt before. Thank you so much for all you do for our children, you will never know how much you all mean to us and always look forward to PACSO days."*

"We can't usually access these types of activities due to my son's disability so it was magical to have quality family time in this way." (Carer, 2021).

IMPACT

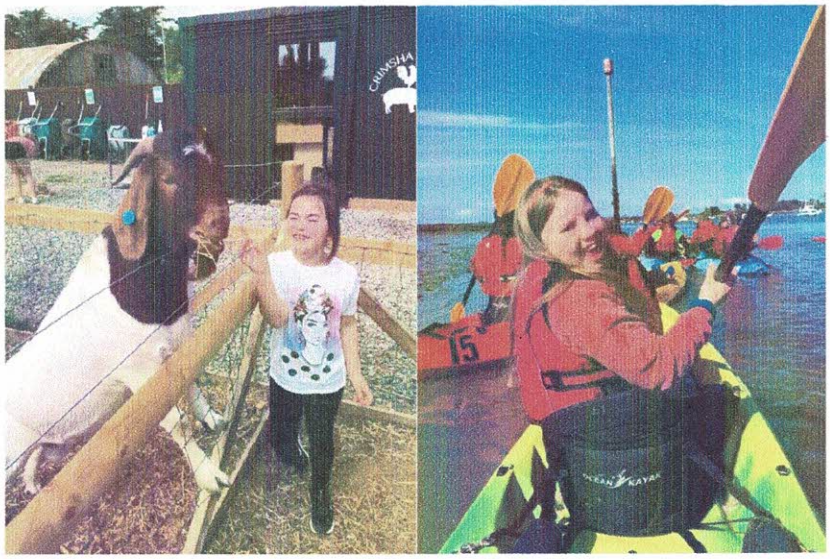
Children and young people with additional needs often feel isolated and can struggle with self-esteem, relationships, bullying, school attendance, and family breakdown. They find it harder to access leisure activities due to their needs, and many have experienced increased anxiety as a result of the COVID-19 pandemic. For some young people, their anxiety about COVID has meant that they have been unable to return to education. For some, PACSO is the only activity outside of the home that they currently attend.

"I love PACSO with all my heart!"
"When I'm at PACSO, I'm in heaven!" (Young people's comments, 2021)

- **71% children** or young people with disabilities attending PACSO have experienced significant progress in **improved emotional wellbeing** this year.

1. Improved Emotional Wellbeing

PACSO clubs help young people to feel part of the community, have improved emotional wellbeing, and make friends. At Little PACSO groups, we saw remarkable progress in younger children who had reduced opportunities to socialise during COVID. School-age children have shown less distress or behaviour that challenges, while others have opened up about sadness. At PACSO, we see the most progress made by children who attend regularly, either at afterschool clubs for a block of 5-10 weeks, or for 5 days at the Summer Playscheme. **Regular attendance enables children and staff to build a relationship based on trust, knowledge and high aspirations for each child.**



Many young people who have attended afterschool clubs and holiday respite have experienced **improved self-esteem**, with a sense of achievement that comes from trying new activities such as rock climbing or horse riding, and taking risks appropriate to their needs. Children have become more courageous, less shy, have repaired and built friendships, have joined in more with activities, and have communicated more. According to carers, 75 % of children and young people were observed to be happier overall as a result of attending the PACSO Playscheme. 65% of carers felt that PACSO activities had increased their confidence, mental wellbeing, and reduced anxiety.

"Our son has a brilliant time and is able to socialise with his peers in a supported environment."

"[He] has a super time at PACSO and is always happy to go. It's all about happiness, fun and confidence."

IMPACT

2. Building Friendships & Community

70% of children and young people attending PACSO this year have an improved sense of community and feel less excluded from society, and 67% of children made new friends. These young people have an increased sense of ownership in PACSO as 'their' club, and delight in attending regularly to meet with friends and the Play Team, and to go out and about in the community with PACSO.

Some young people who have tried new experiences with us this year have found a new passion and gained experience (with farm animals, for instance) which has influenced their choice of college course and employment opportunities. By building relationships and working regularly with leisure providers, and by supporting young volunteers, PACSO clubs increase community awareness of disabilities, making children feel more accepted and welcome in the local community.

> *"I want to stay here forever"*
> *"my PACSO"*
> *"I am Forest I am happy" (Young people's comments, 2021)*

According to carers, 63% of beneficiaries attending the Summer Playscheme felt an increased sense of community as a result of attending PACSO. Children who feel welcome, cherished and have a sense of ownership in 'my PACSO' have reduced isolation, and are confident about their opportunities, self-worth, and their aspirations for the future.

- For 91 % of families, the Summer Playscheme was the highlight of their child's summer.

3. Vital Respite for Carers and Young Carers

By providing respite for carers of a child with disabilities, PACSO reduces stress, and improves family wellbeing and resilience. Respite reduces the chance of families feeling overwhelmed or unable to care for their child, potentially causing a child to be taken into care or of family breakdown. For over half of the families we support, the Summer Playscheme was the only break that the family had from caring for the child that summer.

"6 weeks feels like a life time off school so having the Playscheme is a real life changer!"

"thank you for providing our children with such fun, and giving us parents much needed time to spend with our other children. I think the ***siblings have it really hard*** *too and the respite is equally as important for them." (Carer, 2021)*

"I know you are a lifeline to many after school and during the holidays." (Senior teacher, Special School).

PACSO family activities provide opportunities to enjoy being together. While the majority of our activities are designed for children and young people with disabilities, the impact of these activities in terms of emotional wellbeing, friendships and a sense of community, is much wider than our direct beneficiaries.

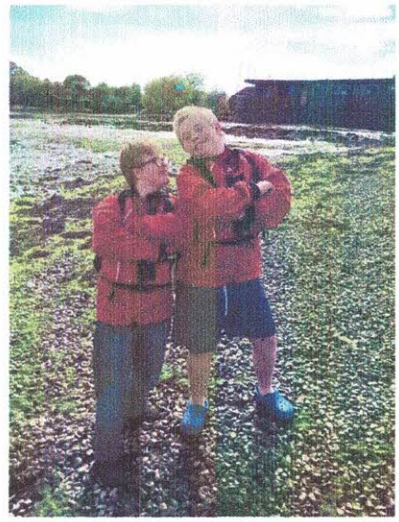
NEWS

Emma Kennedy continued to lead PACSO in her role as CEO with Play Lead, supported by Deputy Play Manager Harriet Fancourt, Little PACSO Lead Ruth Stewart and a permanent team of three Play Specialists: Dylan Smith, Gareth Guscott and Lisa Pearson. In September 2021, Harriet also took the role of Care Lead, recognizing the increasing medical and care needs of the children PACSO supports.

As reported in last year's accounts, PACSO were fortunate to be gifted land by Peter and Cherry Gilbard, which was sold in November 2021 for £930,650; a fantastic sum to help us plan for a future home for PACSO, and as such ringfenced for a future capital project.

FUNDRAISING

We are grateful to all our funders and fundraisers for supporting the PACSO's work with children and young people. Thank you to West Sussex Short Breaks and BBC Children in Need for their continued support. We are grateful to the Michael and Betty Little Trust for their continuing generosity; and for the support of the Barbara Ward Charitable Foundation, Masonic Charitable Foundation, and Childwick Trust. PACSO would like to thank everyone who supported the PACSO Ball, local schools, churches and businesses, who fundraised for us this year.



FINANCIAL REVIEW

PACSO's year was one of returning to the 'new' normal, with increased expenditure as the charity returned to full service, but with an increase in demand for respite and a rapidly growing membership. As a result, expenditure has increased by £90,215 from 2021 (£184,531) to £274,746. This brings expenditure much more in line with PACSO's pre-COVID costs (2020 £276,367).

2021-22 has been a challenging financial year, with a reduction in unrestricted donations and grants received from trusts and other funders received year on year, the result of which has been a decrease in our total income of £79,612 to £282,256 (2021 £361,868). We continue to be supported by WSCC, with the core of our Short Break funding, and by BBC Children in Need, with a continued contribution towards the cost of our key play workers until March 2023.

The accounts show a surplus for the year on general unrestricted funds of £48,830 (2021 £75,230 surplus) and an overall in year surplus of £7,510 (2021 £1,077,987 in year surplus including the £930,650 gain on investments). Overall reserves as at 31st March 2022 were £ £1,254,856, including £72,309 of restricted funds and £930,650 of designated funds.

RESERVES

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives sustaining a temporary shortfall in income or unexpected expenditure, and endeavor not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs. This amounts to a sum of approximately £88,000 to £175,000, has been met and exceeded this financial year. Currently the level of unrestricted reserves is £251,897, or approximately 8 1/2 months' running costs.

The gain on investments has increased the designated reserves to £930,650. The Trustees' intention is to grow the designated fund for a future capital project to provide a permanent home for PACSO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Charity was formed as a trust in 2002 (registered number 1092301) became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets of the original trust have now been transferred to the new charity.

TRUSTEES

Trustees are elected and removed by the members of the company. The maximum number of Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation, and all have first-hand experience of children with additional needs in a personal or professional capacity. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first- hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

ORGANISATIONAL STRUCTURE

Our **Board of Trustees** continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. In December 2021, PACSO said farewell to Victoria Clarke, who has made a fantastic contribution as trustee to strengthening PACSO's financial position. The Board of Trustees meet six times a year (with senior staff attending as appropriate). The operational management of the Charity is delegated to the senior managers and their staff. They liaise with theTrustees on a frequent and regular basis.

MAJOR RISKS

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over keyfinancial systems carried out on an annual basis will provide sufficient

resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject toany material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriateto presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonableaccuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are

also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington

Chair of Trustees

Date: 05/12/2022

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

I report to the Trustees on my examination of the financial statements of Parents and Carers Support Organisation (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Norwood BSc FCA ATII

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 06/12/2022

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:									
Donations and legacies	3	77,033	-	56,576	133,609	130,860	30,000	86,805	247,665
Charitable activities	4	43,369	-	105,248	148,617	11,013	-	103,118	114,131
Investments	5	30	-	-	30	72	-	-	72
Total income		120,432	-	161,824	282,256	141,945	30,000	189,923	361,868
Expenditure on:									
Raising funds	6	-	-	29,273	29,273	24,185	-	-	24,185
Charitable activities	7	71,602	7,264	166,607	245,473	42,530	-	117,816	160,346
Total resources expended		71,602	7,264	195,880	274,746	66,715	-	117,816	184,531
Net gains/(losses) on investments	11	-	-	-	-	-	900,650	-	900,650
Net income/(expenditure) for the year/ Net movement in funds		48,830	(7,264)	(34,056)	7,510	75,230	930,650	72,107	1,077,987
Fund balances at 1 April 2021		203,067	937,914	106,365	1,247,346	127,837	7,264	34,258	169,359
Fund balances at 31 March 2022		251,897	930,650	72,309	1,254,856	203,067	937,914	106,365	1,247,346

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		6,021		8,662
Investment properties			-		930,650
			6,021		939,312
Current assets					
Debtors	13	7,445		4,737	
Cash at bank and in hand		1,256,974		315,758	
		1,264,419		320,495	
Creditors: amounts falling due within one year	14	(15,584)		(12,461)	
Net current assets			1,248,835		308,034
Total assets less current liabilities			1,254,856		1,247,346
Income funds					
Restricted funds	16		72,309		106,365
Unrestricted funds					
Designated funds	17	930,650		937,914	
General unrestricted funds		251,897		203,067	
			1,182,547		1,140,981
			1,254,856		1,247,346

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 05/12/2022

Clare Elkington
Trustee

Company registration number 08069488

1 Accounting policies

Charity information

Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Lavant House, West Lavant, Chichester, West Sussex, PO18 9AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	72,033	500	72,533	70,410	30,000	10,650	111,060
Grants	5,000	56,076	61,076	60,450	-	76,155	136,605
	77,033	56,576	133,609	130,860	30,000	86,805	247,665

4 Charitable activities

	Short breaks 2022	Other income 2022	Total 2022	Short breaks 2021	Other income 2021	Total 2021
	£	£	£	£	£	£
Sales within charitable activities	143,766	4,851	148,617	111,907	2,224	114,131
Analysis by fund						
Unrestricted funds - general	38,518	4,851	43,369	8,789	2,224	11,013
Restricted funds	105,248	-	105,248	103,118	-	103,118
	143,766	4,851	148,617	111,907	2,224	114,131

5 Investments

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Interest receivable	30	72

6 Raising funds

	Restricted funds 2022	Unrestricted funds general 2021
	£	£
Fundraising and publicity		
Staging fundraising events	5,178	370
Staff costs	24,095	23,815
Fundraising and publicity	29,273	24,185
	29,273	24,185

7 Charitable activities

	2022	2021
	£	£
Staff costs	116,749	84,383
Training & DBS checks	1,621	292
Travelling	149	245
Depreciation	2,640	2,420
Little Pacso costs	614	465
Consumables & refreshments	3,453	1,982
Mini bus costs	3,084	2,344
Equipment	1,795	281
Activity costs	33,016	5,890
	163,121	98,302
Share of support costs (see note 8)	79,952	59,644
Share of governance costs (see note 8)	2,400	2,400
	245,473	160,346
Analysis by fund		
Unrestricted funds - general	71,602	42,530
Unrestricted funds - designated	7,264	-
Restricted funds	166,607	117,816
	245,473	160,346

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	41,992	-	41,992	35,714	-	35,714
Computer, software & website costs	331	-	331	3,213	-	3,213
Administration & office costs	15,157	-	15,157	13,498	-	13,498
Training & activities costs	633	-	633	635	-	635
Insurances	3,056	-	3,056	2,812	-	2,812
Sundry expenses	855	-	855	652	-	652
Legal & professional costs	17,928	-	17,928	3,120	-	3,120
Audit fees	-	2,400	2,400	-	2,400	2,400
	79,952	2,400	82,352	59,644	2,400	62,044
Analysed between						
Charitable activities	79,952	2,400	82,352	59,644	2,400	62,044

Governance costs includes payments to the independent examiners of £2,400 (2021- £2,400).

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable expenditure	3	3
Fundraising costs	1	1
Support costs	2	2
Total	6	6

10 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	171,123	136,900
Social security costs	8,457	4,560
Other pension costs	3,256	2,452
	182,836	143,912

The Full Time Equivalent (FTE) number of employees during the period was 5.95 (2021: 5.45).

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Total	Unrestricted funds designated
	2022	2021
	£	£
Revaluation of investment properties	-	900,650

12 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2021	-	12,690	12,690
Additions	791	-	791
At 31 March 2022	791	12,690	13,481
Depreciation and impairment			
At 1 April 2021	20	4,800	4,820
Depreciation charged in the year	240	2,400	2,640
At 31 March 2022	260	7,200	7,460
Carrying amount			
At 31 March 2022	531	5,490	6,021
At 31 March 2021	771	7,891	8,662

13 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	143	34
Other debtors	695	-
Prepayments and accrued income	6,607	4,703
	7,445	4,737

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,310	2,700
Trade creditors	4,702	6,594
Other creditors	-	13
Accruals and deferred income	7,572	3,154
	15,584	12,461

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,256 (2021 - £2,452).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
WSCC Short Breaks	21,386	100,000	(30,871)	90,515	100,000	(133,453)	57,062
WSCC Short Breaks (CYE)	-	3,118	(207)	2,911	5,248	(5,560)	2,599
WSCC Short Breaks (Infrastructure Funding)	-	1,000	(1,000)	-	-	-	-
BBC Children in Need	1,944	27,218	(26,761)	2,401	39,576	(41,977)	-
BBC Children in Need	-	3,251	(3,251)	-	-	-	-
National Lottery - Awards for All	9,050	-	(9,050)	-	-	-	-
National Lottery - Awards for All	-	8,735	(8,735)	-	-	-	-
National Lottery - Community Fund	-	20,000	(20,000)	-	-	-	-
Sussex Community Foundation (Crisis Fund)	-	4,758	(4,758)	-	5,000	(5,000)	-
The Adamson Trust	-	2,000	-	2,000	-	(2,000)	-
Ernest Kleinwort	-	6,498	(1,625)	4,873	-	(4,873)	-
Wellesey Charitable Foundation	-	2,000	-	2,000	-	(2,000)	-
Sylvia Adams Trust - Little PACSO	-	2,000	(2,000)	-	-	-	-
Ernest Kleinwort - Little PACSO	-	5,000	(5,000)	-	-	-	-
Funding for Clubs / Trips / Family Support	1,878	500	(2,378)	-	-	-	-
Bursary Funding	-	1,500	-	1,500	500	(352)	1,648
Operational Funding	-	2,345	(2,180)	165	-	(165)	-
One stop community Partnership	-	-	-	-	1,000	-	1,000
Barbara Ward	-	-	-	-	10,000	-	10,000
Igas Fund	-	-	-	-	500	(500)	-
	34,258	189,923	(117,816)	106,365	161,824	(195,880)	72,309

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					
	Balance at 1 April 2020	Incoming resources	Revaluations, gains and losses	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Building Fund	7,264	-	-	7,264	(7,264)	-
Land sale Fund	-	30,000	900,650	930,650	-	930,650
	7,264	30,000	900,650	937,914	(7,264)	930,650

18 Analysis of net assets between funds

	Unrestricted funds 2022	**Designated funds 2022**	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	6,021	-	-	6,021	8,662	-	-	8,662
Investment properties	-	-	-	-	-	930,650	-	930,650
Current assets/(liabilities)	245,876	930,650	72,309	1,248,835	194,405	7,264	106,365	308,034
	251,897	930,650	72,309	1,254,856	203,067	937,914	106,365	1,247,346

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

England & Wales - Charity number 1148138

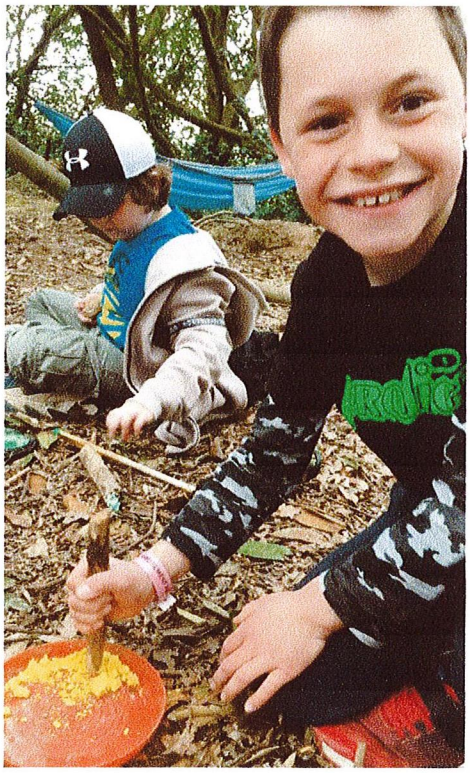
Accounts

Company Registered No. 08069488

Charity Registered No. 1148138

2020/2021

Parents And Carers Support Organisation



Report of the Trustees and Financial Statements for the year ended 31st March 2021

Company Registered No. 08069488 Charity Registered No. 1148138

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO) (A COMPANY LIMITED BY GUARANTEE)

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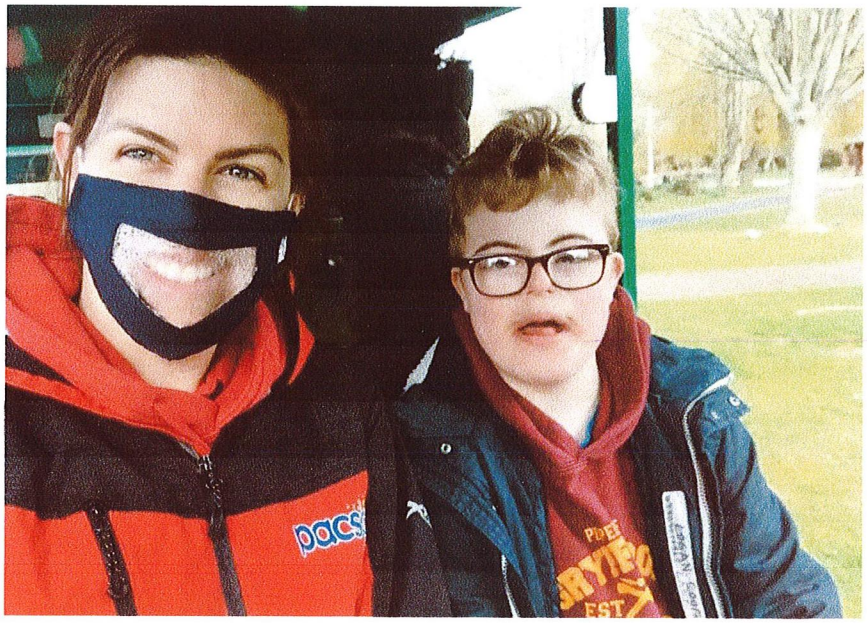


PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES:	Clare Elkington Sandra Evans Rebecca Edwards Andrew Green Victoria Clarke Hazel Rumsey (from 19.10.2020) Rick Wates
CEO with PLAY LEAD:	Emma Kennedy
REGISTERED OFFICE:	Lavant House West Lavant Chichester West Sussex PO18 9AB
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Claire Norwood BSc FCA ATII Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2021, which set out, for our supporters and the general public, what we have achieved in the past twelve months and our future plans. They are also prepared to meet the requirements for a Directors report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTS

The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO **values** are **kindness, community and fun.**

PACSO encourages children to **feel part of a community, to have improved emotional wellbeing, and to make friends.**

In providing play and social opportunities, we also provide respite for parents and carers with a child with additional needs.

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

"PACSO are an amazing lifeline that fulfils a need. We can be secure knowing our children get the **same social opportunities** as other children and that their **wellbeing** is being looked after."

(Carer, January 2021)

crazy golf with a young person, 2021

This year, PACSO goals were to (1) maintain and improve the highest quality service for families and (2) to maintain the range of activities available to children and young people despite COVID-19. In the following sections, we outline how PACSO has achieved these goals and has continued to support this vulnerable community during the COVID-19 pandemic.

ACTIVITIES

PACSO provides out of school activities for disabled children and their siblings. A range of club-based sessions and non-residential trips are offered to children and young people aged from birth to 25 years. Our services are regularly reviewed and adapted where necessary, particularly in light of feedback from children, young people and their families. In planning the activities, the Trustees are committed to ensure that Charity Commission guidance on public benefit is met through the process of regular review and scrutiny. The Trustees believe that the following paragraphs relate in detail the benefit that the charity provides to the public.

CLUBS AND ACTIVITIES

PACSO organise the following recreational, social and educational activities for young people with disabilities and additional needs in the Chichester and Arun Districts of West Sussex:

Ages 0-5: term time weekly Little PACSO groups in Chichester, Bognor and Littlehampton

Ages 5-19: Saturday clubs, holiday playdays and afterschool clubs.

Ages 18-25: PACSO Plus holiday trips, Go Club Plus weekly

All Ages: Family days, family play sessions, social-distance meet ups

Parents and Carers: Resilience evenings and PACSO subcommittees

ACHIEVEMENTS AND PERFORMANCE

1. Striving for excellence, care for all

PACSO beneficiaries may have learning or physical disabilities, complex health, and social/communication difficulties. This year, PACSO has delivered **3,413 hours of play to 228 different children and young people**; providing 2,367 places at clubs and activities. 25 new children joined PACSO, and we now have 419 members, aged 0-25.

PACSO activities continued online throughout lockdowns, at a time when most children and young people had access to no other educational or leisure opportunities. Emma Kennedy and the Play team showed great ingenuity and resourcefulness in continuing to maintain excellent quality activities for children and young people, whether online, by delivering play packages or personal video messages, one to one play sessions, or small group clubs, trips and play days. PACSO clubs and activities offered **2,923 hours of respite** to families this year.

93% of families agreed that PACSO activities this year have reduced stress and improved family life, despite COVID-19 (PACSO survey, September 2021).

PACSO has delivered high quality play opportunities, both remotely, and when possible, in person. While we were unable to provide as many hours of play this year due to the pandemic (and in particular, cancelled Saturday clubs, afterschool clubs and Summer Playscheme), we are proud that a similar number of children and young people were able to access PACSO compared to 2019-20.

- 228 different children and young people attended our services this year, as well as 32 siblings
- 40% service users have autism and 20% have communication difficulties
- 40% have a learning disability,
- 20% members attending this year have impaired mobility
- 22 young people also have complex health needs including epilepsy, spinal cord injuries, brain damage, muscular dystrophy, or need gastronomy feeding
- 68% of beneficiaries this year were aged 5-17, and 14% 18-25
- 18% of beneficiaries were under 5 years old.

Since 2020, there has been a 34% increase in children and young people who need 1 to 1 support fom our specialist play team. **54% of the children we support need at least 1 to 1 care**, reflecting an increase in the health or behavioural needs of the children we support, and making the role of our nurse at PACSO play days even more vital.

> "It is so lovely to see the **development** [my child] has made since coming to PACSO".
>
> (Carer, January 2021)

2. Maintain the range of PACSO activities available to children and young people

High quality and varied activities at PACSO this year provided opportunities for friendship and fun, and respite to families. During lockdown, the PACSO Team worked incredibly hard to get a whole new service up and running. The remote service included:

- 1:1 video calls
- Group video calls (often with a weekly theme and games)
- Weekly Virtual Activity Packs
- PACSO YouTube Channel
- Singing and Story Time with our Playworkers, shared on Facebook and YouTube
- Useful documents/advice shared on Facebook

- Delivery of sensory and activity packs to children's doorsteps
- Handwritten cards
- Personalised video messages
- Little PACSO support group on WhatsApp
- Resilience evenings
- A four week virtual playscheme including dance, drama and music workshops
- Welfare calls to vulnerable families

Lockdown was an extremely challenging time for so many of our families who often rely heavily on the support of family, friends and professionals for the care of their child.

> "[PACSO] made us feel like we weren't totally alone and that others out there knew and understood just how tough managing with a special needs child during lockdown was." (Carer, September 2020).
>
> "We miss you, and you've still done everything to make sure we're o.k., and that the children still get a bit of normality. That's something kind of special" (Carer, September 2020).

The play team developed a service that provided 'something for everyone.' When the time was right and the guidelines allowed, our team offered social distance meet ups at Lodge Hill, Chichester Marina, Hotham Park and Chichester Children and Family Centre. Play staff took toys, games and sensory play for each family and welcomed them back with a PACSO smile. All our activities in lockdown from March-August were free to families.

Our services responded to the changing needs of families this year, and maintained COVID-safe play by running activities at 50% capacity, repeating activities to ensure school bubbles were preserved, and rigorous cleaning. On September 14th we launched our first afterschool club since 16th March. Covid-19 safety measures included:

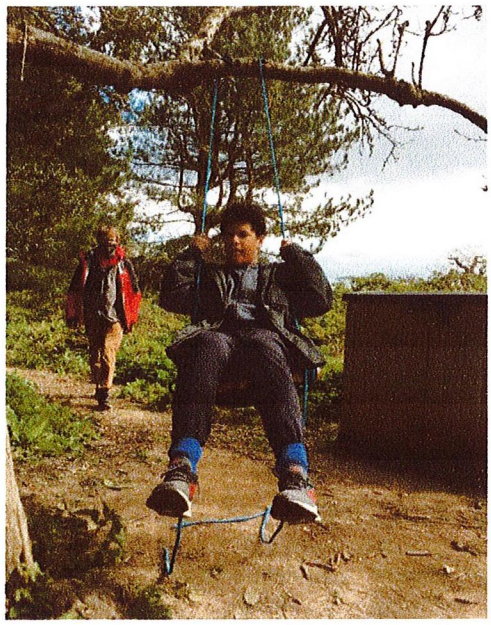
- Reduced number of children at clubs and on the bus
- Pick ups from 1 school per evening to protect bubbles
- A seating plan on the bus
- Enhanced cleaning measures
- The use of PPE
- Outdoor activities wherever possible

Clubs included Forest Club, Horse Riding and Hotham Park, Go and Go+, weekly out and about groups for young people with a different venue and activity each week. The vulnerability of many PACSO children with complex health conditions, and the safety of all children, volunteers and staff made this vital. One parent told us, **"we have every confidence that you take all necessary precautions to keep my child safe."**

PACSO activities April 2020-March 2021

Remote PACSO
57 postcards written
80 personalised video messages
103 activity packs delivered to homes.
242 individual video calls from the play team
73 group video calls
4 weeks of virtual playscheme online with daily activities
10 online holiday activity sessions
12 virtual afterschool clubs
Resilience evenings

Face to face activities
49 social-distance meet ups with individual families
64 afterschool clubs
10 half term trips
6 Christmas playdays
92 one-to-one respite sessions
41 family sessions
25 Little PACSO group meet ups. 26 individual family meet-ups, 5 zoom sessions for carers



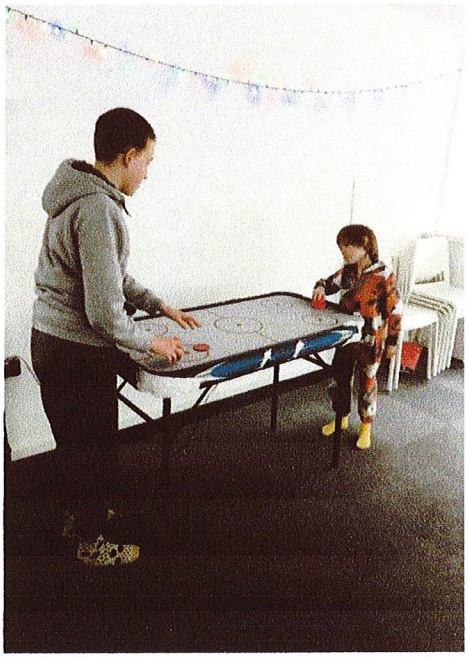
Reduced capacity and school bubbles kept outdoor clubs fun and safe for all children and young people.

PACSO October half term trips were hugely oversubscribed due to the limited numbers of children that we could accommodate on the bus. However, our dedicated team added extra dates to the diary to ensure that no child missed out on an opportunity, or parent on their respite. Alongside these face to face services, PACSO ran virtual services to reach all children, including those still shielding.

Virtual services included a dance workshop, a magic show and lots of activities run by our playworkers. Christmas Play Days were held at Chichester College Sports Centre, where we welcomed 42 children over three days. Other highlights included online 'Singing Hands' concerts at Christmas and in March, which we enjoyed with Chichester Down Syndrome Support Group. We ran 5 Christmas 'trips' in December and had an uptake of 35 children and young people, meaning that we had to add an extra date to the sessions. Due to the uncertainty around lockdown this year, the 'trips' were held at Lavant House, including Christmas party games, Christmas movies, singing, art and messy play with a Christmas theme. Due to Tier 4 restrictions, our family theatre trip, a relaxed performance of Pinocchio on 27th December was sadly cancelled.

During the spring lockdown, families were able to access **one to one respite sessions**, either from home (with a Playworker taking a child out for a walk or to the park); or from Hotham Park, Priory Park, or at the PACO playroom. Young people with communication difficulties and autism have particularly thrived with relaxed one to one play sessions, with partially non-verbal children speaking for the first time: "are we going to PACSO?", and "I like it" (March 2021).

Family play sessions in the PACSO playroom during lockdown were very popular. Children really enjoyed playing with a wide range of toys and activities, and loved the suspense of seeing what was set up for them each week. Mum, Anna, said: *"the fact I knew I had somewhere to go with the boys each week was amazing and for it to be a different four walls was brilliant"*. After months of lockdown, *"a space for us to reset before going back home and for me to play with them instead of looking at all the jobs that need doing was great". Another family told us, "we haven't laughed this much since March".*



IMPACT

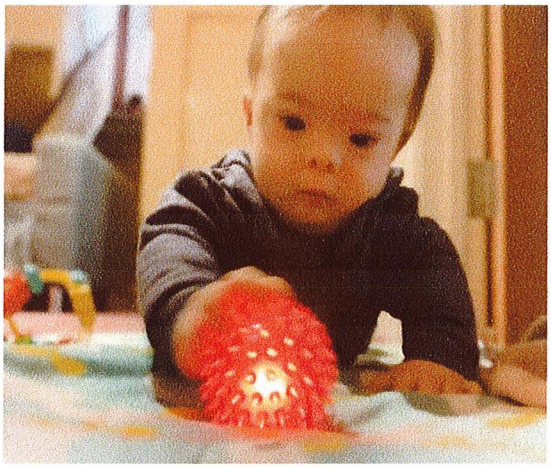
- 59% of carers felt that attending PACSO this year had reduced their child's isolation,
- 65% felt that PACSO activities had increased their confidence, mental wellbeing, and reduced anxiety.
- 79% of children and young people attending PACSO had shown improved communications skills this year. "[Our son] engages much better on Skype with his grandparents in South Africa now!" (PACSO survey, September 2020).
- 93% of families agreed that PACSO activities this year have reduced stress and improved family life, despite COVID-19 (PACSO survey, September 2021).

"PACSO has been so good for [my child]. He absolutely loves it and his confidence has really grown as a result of attending, even though there has been COVID. PACSO has been outstanding." (Carer, Jan.2021).

LITTLE PACSO

Little PACSO is an anchor for many families with a young child recently diagnosed with a disability, and an essential part of our charity. One family told us *"Little PACSO gave my daughter so many opportunities with new things, other children to socialise with, somewhere to feel safe. [My daughter is] so happy going to the group and it's lovely for us as parents to talk to other parents in the same situation."*. 51 families with younger children attended Little PACSO this year, despite the closure of our usual venues for this club. Ruth welcomed 10 new families to the PACSO family, and 16 children 'graduated' in the summer with a special park play session.

Between April and August, Little PACSO families could access remote PACSO services; as well as 9 Video calls with individual families, Ruth provided 16 weekly play, sing and sign videos, and delivered 29 Play packs by hand including Christmas activities kindly supported by Chichester Vineyard Church. An active WhatsApp group for 19 carers from March enabled daily contact with Ruth and other families, and a Zoom support group is now running every two weeks. Little PACSO families had access to all online 'big' PACSO services including the virtual playscheme as well as family play sessions. In September, 86% of Little PACSO families wanted to meet other families. We have continued to meet the needs of families who wanted to meet, and also those who have chosen to self-isolate or only meet with Ruth on a one to one basis.



"Being able to take [my child] along .... was amazing. He's nearly one and it's the only group I've been able to take him to. He loved all the sensory toys and seeing him engage with the resources gave me some ideas for Christmas presents which he absolutely loves. It's also a lovely environment to bring [his brother] to as well, **I love the way siblings are also welcomed and supported.** I can tell from the WhatsApp group that people really appreciated the little packs that were sent out. It's been really helpful for me to **connect with the other parents** on WhatsApp. This is all new to me and they gave such helpful advice when [my son] was poorly last year." (Carer, January 2021).

NEWS

Emma Kennedy was appointed CEO with Play Lead in September in a new dynamic role, combining CEO with Play Manager. Emma began volunteering for PACSO at the age of 16, worked for the charity during her teacher training and became deputy Play Manager in 2015. Since 2017, she has led PACSO's Play Team as Play Manager with warmth and passion. Now as CEO with Play Lead, Emma is performing an extraordinary role managing the charity, permanent and casual staff, and directly supporting the needs of children and families through frontline activities and planning. Emma is supported by a small core team of 5 staff, and bank staff and volunteers. She says: "I am incredibly proud of our hardworking and dedicated team. They have worked with grit and resilience to develop services and support our families during challenging circumstances for all".

In April 2020 PACSO was very fortunate to be able to purchase land in Aldingbourne from Peter and Cherry Gilbard for £1. Peter and Cherry's son Jonathan has been a beneficiary of PACSO and we couldn't be more grateful to them for this wonderful opportunity. We are delighted to report that in March 2021 we secured planning permission for 10 houses on the land and on 26th November 2021 we sold the land to a developer. As a result of this process PACSO has secured funds of £930,650. This sum will allow us to plan meaningfully for a future home for PACSO and as such we have ringfenced these funds for a future capital project.

FUNDRAISING

We are grateful to all our funders and fundraisers for helping us to continue this invaluable service to our children and families. Thank you to **West Sussex Short Breaks** and **BBC Children in Need** for their continued support. We are also grateful to the **Michael and Betty Little Trust** whose unrestricted donation has helped us to continue to grow our services. PACSO would like to thank PACSO families and friends who donated as part of the 2.6 challenge, and who fundraised for us throughout 2020.

FINANCIAL REVIEW

2020-21 has been a very different year in financial terms. The need to adapt the delivery of our services under covid restrictions led to an immediate reduction to our income and our costs at the start of the year, but the opportunity to apply for short-term covid emergency funding during the year alongside our fundraising activities has resulted in an increase in grants received from trusts and other funders, which has contributed to the increase in our total income to £361,868 (2020 £279,923), taking PACSO back to similar level as that achieved in 2019.

We continue to be supported by WSCC, with the core of our Short-break funding, and by BBC Children in Need, with continued contribution towards the cost of our key play workers for the next two years.

In April 2020, PACSO received a donation of land valued at £30,000. Following the grant of planning permission, the land was revalued to £930,650.

The accounts show a surplus for the year on general unrestricted funds of £75,230 (2020 £10,864 surplus) and an overall surplus of £1,077,987 (2020 £3,556 surplus), including the £900,650 gain on investments.

Overall reserves at 31st March 2021 were £1,247,346 including £106,365 of restricted funds and £937,914 of designated funds.

Reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives sustaining a temporary shortfall in income or unexpected expenditure, and endeavour not to set aside funds unnecessarily.

The aim of the Trustees to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs, a sum of approximately £75,000 to £150,000, has been met and exceeded in this financial year. Currently the level of general unrestricted reserves is £203,067.

The gain on investments has increased the designated reserves to £937,914. The Trustees' aspiration is to grow the designated fund for a future capital project to provide a permanent home for PACSO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Charity was formed as a trust in 2002 (registered number 1092301) became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets of the original trust have now been transferred to the new charity.

TRUSTEES

Trustees are elected and removed by the members of the company. The maximum number of Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first- hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

ORGANISATIONAL STRUCTURE

Our **Board of Trustees** continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. In October 2020, the trustees welcomed **Hazel Rumsey** onto the board as safeguarding trustee.

The Board of Trustees meet 6 times a year (with senior staff attending as appropriate.) The operational management of the Charity is delegated to the senior managers and their staff. They liaise with theTrustees on a frequent and regular basis.

MAJOR RISKS

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject toany material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriateto presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington

Trustee

Date: 21/12/2021

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

I report to the Trustees on my examination of the financial statements of Parents and Carers Support Organisation (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Norwood BSc FCA ATII

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 21/12/21

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:									
Donations and legacies	3	130,860	30,000	86,805	247,665	23,958	-	80,575	104,533
Charitable activities	4	11,013	-	103,118	114,131	52,970	-	122,182	175,152
Investments	5	72	-	-	72	238	-	-	238
Total income		141,945	30,000	189,923	361,868	77,166	-	202,757	279,923
Expenditure on:									
Raising funds	6	24,185	-	-	24,185	26,629	-	-	26,629
Charitable activities	7	42,530	-	117,816	160,346	39,673	-	210,065	249,738
Total resources expended		66,715	-	117,816	184,531	66,302	-	210,065	276,367
Net gains/(losses) on investments	11	-	900,650	-	900,650	-	-	-	-
Net income for the year/ Net movement in funds		75,230	930,650	72,107	1,077,987	10,864	-	(7,308)	3,556
Fund balances at 1 April 2020		127,837	7,264	34,258	169,359	116,973	7,264	41,566	165,803
Fund balances at 31 March 2021		203,067	937,914	106,365	1,247,346	127,837	7,264	34,258	169,359

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	12		8,662		10,290
Investment properties	13		930,650		-
			939,312		10,290
Current assets					
Debtors	14	4,737		4,037	
Cash at bank and in hand		315,758		169,810	
		320,495		173,847	
Creditors: amounts falling due within one year	15	(12,461)		(14,778)	
Net current assets			308,034		159,069
Total assets less current liabilities			1,247,346		169,359
Income funds					
Restricted funds	17		106,365		34,258
Unrestricted funds					
Designated funds	18	937,914		7,264	
General unrestricted funds		203,067		127,837	
			1,140,981		135,101
			1,247,346		169,359

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ..20/12/2021

Clare Elkington

Clare Elkington
Trustee

Company Registration No. 08069488

1 Accounting policies

Charity information

Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Lavant House, West Lavant, Chichester, West Sussex, PO18 9AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	70,410	30,000	10,650	111,060	23,958	7,659	31,617
Grants	60,450	-	76,155	136,605	-	72,916	72,916
	130,860	30,000	86,805	247,665	23,958	80,575	104,533

4 Charitable activities

	Short breaks 2021	Other income 2021	Total 2021	Short breaks 2020	Other income 2020	Total 2020
	£	£	£	£	£	£
Sales within charitable activities	111,907	2,224	114,131	175,065	87	175,152
Analysis by fund						
Unrestricted funds - general	8,789	2,224	11,013	52,883	87	52,970
Restricted funds	103,118	-	103,118	122,182	-	122,182
	111,907	2,224	114,131	175,065	87	175,152

5 Investments

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Interest receivable	72	238

6 Raising funds

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Fundraising and publicity		
Staging fundraising events	370	765
Staff costs	23,815	25,864
Fundraising and publicity	24,185	26,629
	24,185	26,629

7 Charitable activities

	2021	2020
	£	£
Staff costs	84,383	129,454
Training & DBS checks	292	4,056
Travelling	245	820
Depreciation	2,420	2,400
Little Pacso costs	465	-
Consumables & refreshments	1,982	3,505
Mini bus costs	2,344	2,216
Equipment	281	137
Activity costs	5,890	16,573
	98,302	159,161
Share of support costs (see note 8)	59,644	84,841
Share of governance costs (see note 8)	2,400	5,736
	160,346	249,738
Analysis by fund		
Unrestricted funds - general	42,530	39,673
Restricted funds	117,816	210,065
	160,346	249,738

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	35,714	-	35,714	58,052	-	58,052
Computer, software & website costs	3,213	-	3,213	3,850	-	3,850
Administration & office costs	13,498	-	13,498	11,744	-	11,744
Training & activities costs	635	-	635	265	-	265
Insurances	2,812	-	2,812	4,011	-	4,011
Sundry expenses	652	-	652	3,674	-	3,674
Legal & professional costs	3,120	-	3,120	3,245	-	3,245
Audit fees	-	2,400	2,400	-	816	816
Legal and professional	-	-	-	-	4,920	4,920
	59,644	2,400	62,044	84,841	5,736	90,577
Analysed between						
Charitable activities	59,644	2,400	62,044	84,841	5,736	90,577

Governance costs includes payments to the independent examiners of £2,400 (2020- £816).

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable expenditure	3	5
Fundraising costs	1	1
Support costs	2	2
Total	6	8

10 Employees (Continued)

Employment costs	2021	2020
	£	£
Wages and salaries	136,900	197,750
Social security costs	4,560	9,901
Other pension costs	2,452	3,108
	143,912	210,759

The Full Time Equivalent (FTE) number of employees during the period was 5.45 (2020: 8.58).

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds designated 2021	Total 2020
	£	£
Revaluation of investment properties	900,650	-

12 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2020	-	12,690	12,690
Additions	791	-	791
At 31 March 2021	791	12,690	13,481
Depreciation and impairment			
At 1 April 2020	-	2,399	2,399
Depreciation charged in the year	20	2,400	2,420
At 31 March 2021	20	4,799	4,819
Carrying amount			
At 31 March 2021	771	7,891	8,662
At 31 March 2020	-	10,290	10,290

13 Investment property

	2021
	£
Fair value	
At 1 April 2020	-
Donation of land	30,000
Net gains or losses through fair value adjustments	900,650
At 31 March 2021	930,650

Investment property comprises freehold land in Aldingbourne. The fair value of the land is the sales price obtained in November 2021 when the land was sold to a developer.

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	34	148
Prepayments and accrued income	4,703	3,889
	4,737	4,037

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,700	2,493
Trade creditors	6,594	3,181
Other creditors	13	13
Accruals and deferred income	3,154	9,091
	12,461	14,778

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,452 (2020 - £3,108).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
WSCC Short Breaks	9,718	122,182	(110,514)	21,386	100,000	(30,871)	90,515
WSCC Short Breaks (CYE)	-	-	-	-	3,118	(207)	2,911
WSCC Short Breaks (Infrastructure Funding)	-	-	-	-	1,000	(1,000)	-
BBC Children in Need	-	36,366	(34,422)	1,944	27,218	(26,761)	2,401
BBC Children in Need	-	-	-	-	3,251	(3,251)	-
National Lottery - Awards for All	-	9,050	-	9,050	-	(9,050)	-
National Lottery - Awards for All	-	-	-	-	8,735	(8,735)	-
National Lottery - Community Fund	-	-	-	-	20,000	(20,000)	-
Sussex Community Foundation (Crisis Fund)	-	-	-	-	4,758	(4,758)	-
The Adamson Trust	-	-	-	-	2,000	-	2,000
Ernest Kleinwort	-	-	-	-	6,498	(1,625)	4,873
Wellesey Charitable Foundation	-	-	-	-	2,000	-	2,000
Sylvia Adams Trust - Little PACSO	-	-	-	-	2,000	(2,000)	-
Ernest Kleinwort - Little PACSO	-	-	-	-	5,000	(5,000)	-
Funding for Clubs / Trips / Family Support	2,669	7,659	(8,450)	1,878	500	(2,378)	-
Bursary Funding	-	-	-	-	1,500	-	1,500
Operational Funding	-	-	-	-	2,345	(2,180)	165
Sussex Community Funding	5,000	-	(5,000)	-	-	-	-
Peter Harrison	15,000	-	(15,000)	-	-	-	-
Wates Enterprise Trust	9,179	15,000	(24,179)	-	-	-	-
Boltini Trust	-	5,000	(5,000)	-	-	-	-
Chichester District Council	-	5,000	(5,000)	-	-	-	-
St James Place	-	2,500	(2,500)	-	-	-	-
	41,566	202,757	(210,065)	34,258	189,923	(117,816)	106,365

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

				Movement in funds		
	Balance at 1 April 2019	Resources expended	Balance at 1 April 2020	Incoming resources	Revaluations, gains and losses	Balance at 31 March 2021
	£	£	£	£	£	£
Building Fund	12,184	(4,920)	7,264	-	-	7,264
Land sale Fund	-	-	-	30,000	900,650	930,650
	12,184	(4,920)	7,264	30,000	900,650	937,914

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	8,662	-	-	8,662	10,290	-	-	10,290
Investment properties	-	930,650	-	930,650	-	-	-	-
Current assets/(liabilities)	194,405	7,264	106,365	308,034	117,547	7,264	34,258	159,069
	203,067	937,914	106,365	1,247,346	127,837	7,264	34,258	169,359

20 Events after the reporting date

In April 2020 PACSO was very fortunate to be able to purchase land in Aldingbourne from Peter and Cherry Gilbard for £1. Peter and Cherry's son Jonathan has been a beneficiary of PACSO and we couldn't be more grateful to them for this wonderful opportunity. We are delighted to report that in March 2021 we secured planning permission for 10 houses on the land and on 26th November 2021 we sold the land to a developer. As a result of this process PACSO has secured funds of £930,649.90. This sum will allow us to plan meaningfully for a future home for PACSO.

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).