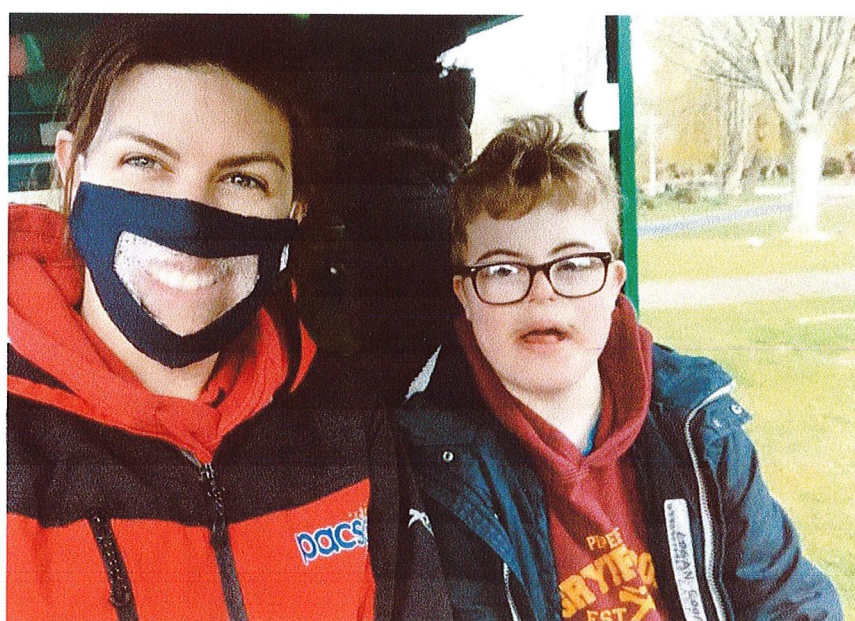


**Report of the Trustees  
and Financial Statements  
for the year ended  
31<sup>st</sup> March 2021**

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

**CONTENTS OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup>  
MARCH 2021**

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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 0AS

**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.

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

**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).**



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



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

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

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 14<sup>th</sup> we launched our first afterschool club since 16<sup>th</sup> 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."**



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

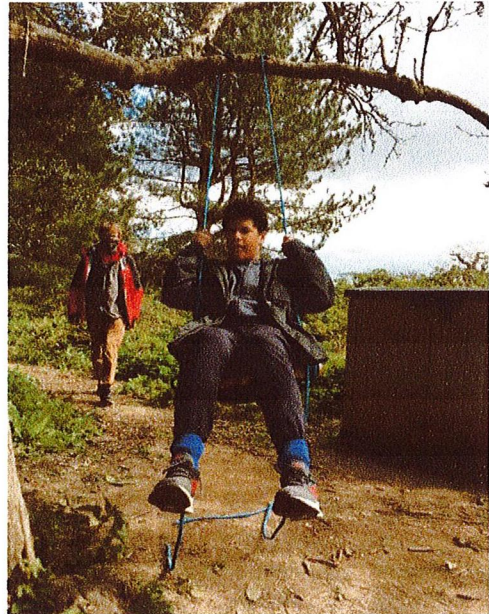
**PACSO activities April 2020-March 2021**

**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.





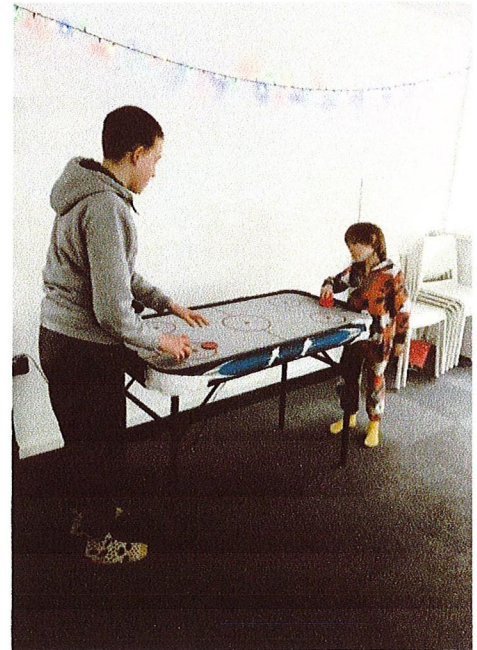
**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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 27<sup>th</sup> 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).

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



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

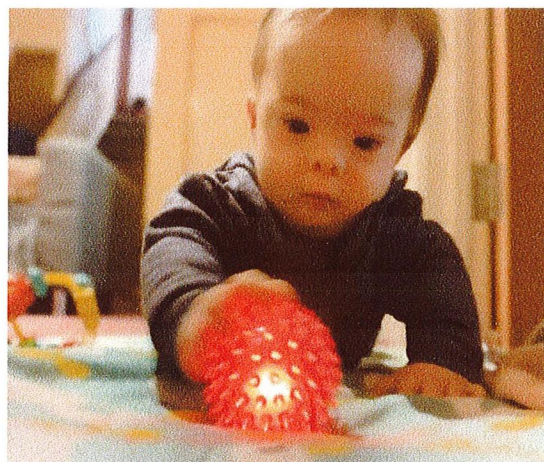
#### **LITTLE PACSO**

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.



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

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).

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



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

**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.



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

**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.

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

## **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 15<sup>th</sup> 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 the Trustees on a frequent and regular basis.



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

**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.

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

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.

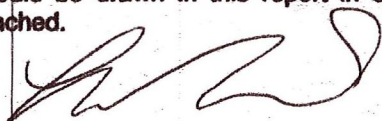
#### Independent examiner's statement

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 Unrestricted funds general 2021 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total
<b><u>Income from:</u></b>								
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
<b>Total income</b>		141,945	30,000	189,923	361,868	77,166	202,757	279,923
<b><u>Expenditure on:</u></b>								
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
<b>Total resources expended</b>		66,715	-	117,816	184,531	66,302	210,065	276,367
Net gains/(losses) on investments	11	-	900,650	-	900,650	-	-	-
<b>Net income for the year/ Net movement in funds</b>		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	41,566	165,803
<b>Fund balances at 31 March 2021</b>		203,067	937,914	106,365	1,247,346	127,837	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 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		8,662		10,290
Investment properties	13		930,650		-
			<u>939,312</u>		<u>10,290</u>
<b>Current assets</b>					
Debtors	14	4,737		4,037	
Cash at bank and in hand		315,758		169,810	
		<u>320,495</u>		<u>173,847</u>	
<b>Creditors: amounts falling due within one year</b>	15	(12,461)		(14,778)	
<b>Net current assets</b>			<u>308,034</u>		<u>159,069</u>
<b>Total assets less current liabilities</b>			<u><u>1,247,346</u></u>		<u><u>169,359</u></u>
<b>Income funds</b>					
Restricted funds	17		106,365		34,258
<b>Unrestricted funds</b>					
Designated funds	18	937,914		7,264	
General unrestricted funds		<u>203,067</u>		<u>127,837</u>	
			<u>1,140,981</u>		<u>135,101</u>
			<u><u>1,247,346</u></u>		<u><u>169,359</u></u>

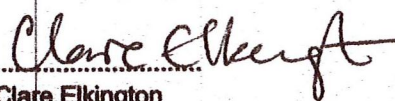
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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  
 Trustee

Company Registration No. 08069488

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **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.



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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.

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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.



# **PARENTS AND CARERS SUPPORT ORGANISATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

### **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
	<u>130,860</u>	<u>30,000</u>	<u>86,805</u>	<u>247,665</u>	<u>23,958</u>	<u>80,575</u>	<u>104,533</u>

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	Short breaks	Other income	Total	Short breaks	Other income	Total
	2021	2021	2021	2020	2020	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 £
<u>Fundraising and publicity</u>		
Staging fundraising events	370	765
Staff costs	23,815	25,864
Fundraising and publicity	24,185	26,629
	24,185	26,629



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>98,302</u>	<u>159,161</u>
Share of support costs (see note 8)	59,644	84,841
Share of governance costs (see note 8)	2,400	5,736
	<u>160,346</u>	<u>249,738</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	42,530	39,673
Restricted funds	117,816	210,065
	<u>160,346</u>	<u>249,738</u>

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>59,644</u>	<u>2,400</u>	<u>62,044</u>	<u>84,841</u>	<u>5,736</u>	<u>90,577</u>
Analysed between						
Charitable activities	<u>59,644</u>	<u>2,400</u>	<u>62,044</u>	<u>84,841</u>	<u>5,736</u>	<u>90,577</u>

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	<u>6</u>	<u>8</u>



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>143,912</u>	<u>210,759</u>

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	<u>900,650</u>	<u>-</u>

### 12 Tangible fixed assets

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

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 13 Investment property

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

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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	34	148
Prepayments and accrued income	4,703	3,889
	<u>4,737</u>	<u>4,037</u>

### 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
	<u>12,461</u>	<u>14,778</u>

### 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).



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 31 March 2021 £
WSSC Short Breaks	9,718	122,182	(110,514)	21,386	100,000	(30,871)
WSSC Short Breaks (CYE)	-	-	-	-	3,118	(207)
WSSC Short Breaks (Infrastructure Funding)	-	-	-	-	1,000	(1,000)
BBC Children in Need	-	36,366	(34,422)	1,944	27,218	(26,761)
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	-
Ernest Kleinwort	-	-	-	-	6,498	(1,625)
Wellesey Charitable Foundation	-	-	-	-	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	-	-	-	-	500	(2,378)
Bursary Funding	2,669	7,659	(8,450)	1,878	1,500	-
Operational Funding	-	-	-	-	2,345	(2,180)
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)

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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 31 March 2021
	£	£	£	£	£
Building Fund	12,184	(4,920)	7,264	-	-
Land sale Fund	-	-	-	30,000	900,650
	<u>12,184</u>	<u>(4,920)</u>	<u>7,264</u>	<u>30,000</u>	<u>900,650</u>
	<u><u>12,184</u></u>	<u><u>(4,920)</u></u>	<u><u>7,264</u></u>	<u><u>30,000</u></u>	<u><u>900,650</u></u>



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	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	

# **PARENTS AND CARERS SUPPORT ORGANISATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **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).