



**Report of the Trustees  
and Financial Statements  
for the year ended  
31<sup>st</sup> March 2022**

**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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 31<sup>ST</sup>  
MARCH 2022**

Charity Information	1
Report of the Trustees	2-20
Report of the Independent Examiner	21
Statement of Financial Activities	22
Balance Sheet	23
Notes to the Financial Statements	24-36



**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)**

**CHARITY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

<b>TRUSTEES:</b>	Clare Elkington Sandra Evans Rebecca Edwards Andrew Green Hazel Rumsey Rick Wates
<b>CEO with PLAY LEAD:</b>	Emma Kennedy
<b>REGISTERED OFFICE:</b>	Lavant House West Lavant Chichester West Sussex PO18 9AB
<b>REGISTERED COMPANY NUMBER:</b>	08069488
<b>REGISTERED CHARITY NUMBER:</b>	1148138
<b>BANKERS:</b>	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
<b>INDEPENDENT EXAMINER:</b>	Claire Norwood BSc FCA AT11 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 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 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.*



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

*"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.

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

## **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



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

<b>PACSO Beneficiaries</b>
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**



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

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

<b>Respite Care</b>	<b>No. of Different Young People</b>	<b>Total Places Filled</b>	<b>Activity hours</b>
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

<b>Family Activities</b>	<b>No. of Different Young People</b>	<b>Total Places Filled</b>	<b>Activity hours</b>
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
<b>Total PACSO activities</b>	<b>352</b>	<b>3,437</b>	<b>964</b>

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



**1,445  
Beneficiaries  
(including  
siblings and  
carers)**



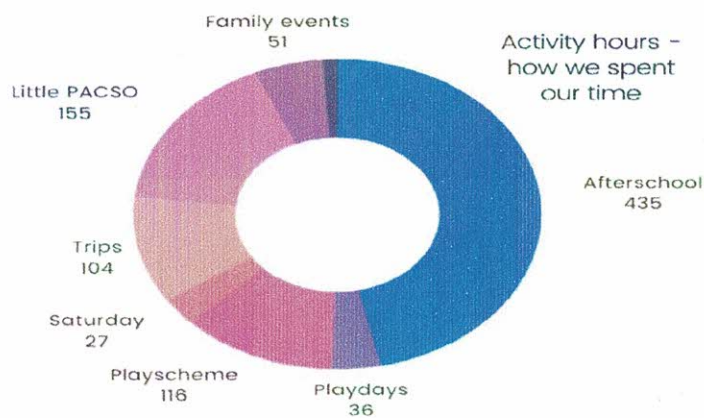
**10,208  
hours of Play**

**144 New  
Members**



**3,437**

**Places  
filled at  
415  
activities**



**541 members with  
additional needs,  
aged 0-25 years**



**65%**



**52%**



**20%**

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

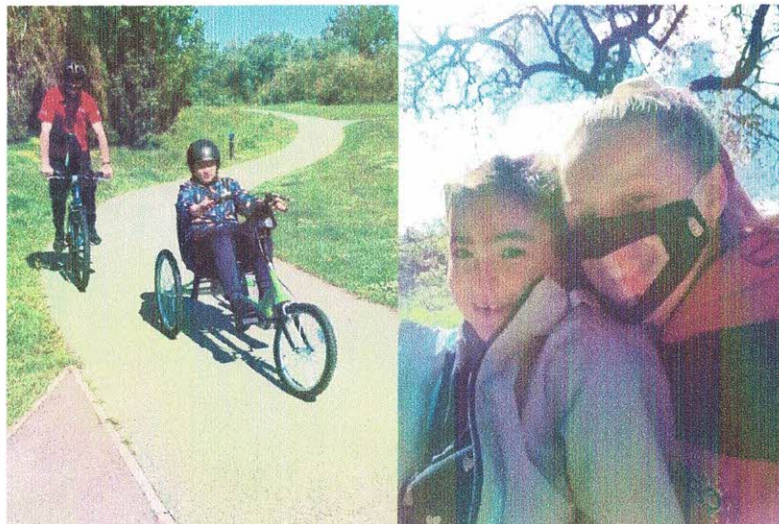


**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**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.



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

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 21<sup>st</sup> birthday almost two years late (due to COVID) on 22 November

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

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).*



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

## **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)*

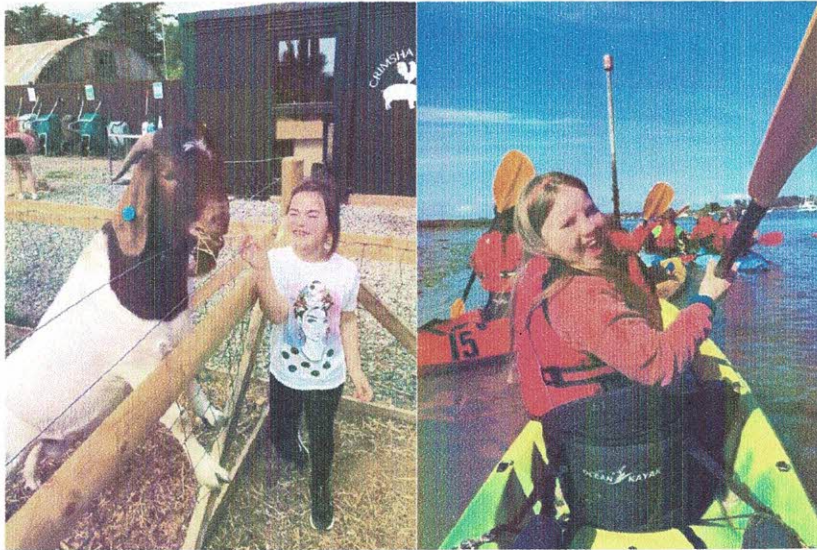
- **71% children** or young people with disabilities attending PACSO have experienced significant progress in **improved emotional wellbeing** this year.

### **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.**



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



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."*

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

**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.



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



- 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).*



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

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**

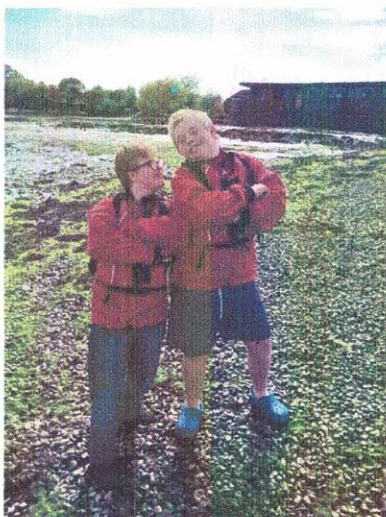
Emma Kennedy continued to lead PACSO in her role as CEO with Play Lead, supported by Deputy Play Manager Harriet Fancourt, Little PACSO Lead Ruth Stewart and a permanent team of three Play Specialists: Dylan Smith, Gareth Guscott and Lisa Pearson. In September 2021, Harriet also took the role of Care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

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



**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 31<sup>st</sup> March 2022 were £ £1,254,856, including £72,309 of restricted funds and £930,650 of designated funds.



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

**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 15<sup>th</sup> May 2012. All the assets of the original trust have now been transferred to the new charity.

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

**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 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



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

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

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

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

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 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		6,021		8,662
Investment properties			-		930,650
			6,021		939,312
<b>Current assets</b>					
Debtors	13	7,445		4,737	
Cash at bank and in hand		1,256,974		315,758	
		1,264,419		320,495	
<b>Creditors: amounts falling due within one year</b>	14	(15,584)		(12,461)	
Net current assets			1,248,835		308,034
<b>Total assets less current liabilities</b>			1,254,856		1,247,346
<b>Income funds</b>					
Restricted funds	16		72,309		106,365
<u>Unrestricted funds</u>					
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 Elington  
Trustee

Company registration number 08069488

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

### 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 2022

### 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 2022

---

### 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 2022**

3 Donations and legacies	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general 2021	Unrestricted funds designated 2021	Restricted funds 2021	Total
	2022	2022	2022	2021	2021	2021	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
	<u>77,033</u>	<u>56,576</u>	<u>133,609</u>	<u>130,860</u>	<u>30,000</u>	<u>86,805</u>	<u>247,665</u>

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Short breaks	Other income	Total	Short breaks	Other income	Total
	2022	2022	2022	2021	2021	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 £
<u>Fundraising and publicity</u>		
Staging fundraising events	5,178	370
Staff costs	24,095	23,815
Fundraising and publicity	29,273	24,185
	29,273	24,185



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>163,121</u>	<u>98,302</u>
Share of support costs (see note 8)	79,952	59,644
Share of governance costs (see note 8)	2,400	2,400
	<u>245,473</u>	<u>160,346</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	71,602	42,530
Unrestricted funds - designated	7,264	-
Restricted funds	166,607	117,816
	<u>245,473</u>	<u>160,346</u>

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>79,952</u>	<u>2,400</u>	<u>82,352</u>	<u>59,644</u>	<u>2,400</u>	<u>62,044</u>
Analysed between Charitable activities	<u>79,952</u>	<u>2,400</u>	<u>82,352</u>	<u>59,644</u>	<u>2,400</u>	<u>62,044</u>

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



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>182,836</u>	<u>143,912</u>

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

### 12 Tangible fixed assets

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

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Debtors

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

### 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
	<u>15,584</u>	<u>12,461</u>

### 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).

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2021	Balance at 31 March 2022
	£	£	£	£	£	£	£
WSSC Short Breaks	100,000	(30,871)	90,515	100,000	(133,453)	57,062	
WSSC Short Breaks (CYE)	3,118	(207)	2,911	5,248	(5,560)	2,599	
WSSC Short Breaks (Infrastructure Funding)	1,000	(1,000)	-	-	-	-	
BBC Children in Need	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)	-	-	-	-	
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	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)	-	
	189,923	(117,816)	106,365	161,824	(195,880)	72,309	



# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>7,264</u>	<u>30,000</u>	<u>900,650</u>	<u>937,914</u>	<u>(7,264)</u>	<u>930,650</u>

# PARENTS AND CARERS SUPPORT ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 18 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Tangible assets

Investment properties

Current assets/(liabilities)

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
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

## **PARENTS AND CARERS SUPPORT ORGANISATION**

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

***FOR THE YEAR ENDED 31 MARCH 2022***

---

#### **19 Related party transactions**

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