



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

**PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025**

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

**CONTENTS OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025**

Charity Information	1
Report of the Trustees	2-18
Report of the Independent Examiner	19
Statement of Financial Activities	20-21
Balance Sheet	22
Notes to the Financial Statements	23-33



PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES:

Clare Elkington
Caroline Bucksey (From Oct 2024)
Elaine Pitcher
Rebecca Edwards
Andrew Fynamore (From Jan 2025)
Andrew Green
Emily Medway (Until July 2024)
Hazel Rumsey
Rick Wates (Until
Sept 2024)

CEO:

Emma Drain (Kennedy)

REGISTERED OFFICE:

Lavant House
West Lavant
Chichester
West Sussex
PO18 9AB

REGISTERED COMPANY NUMBER:

08069488

REGISTERED CHARITY NUMBER:

1148138

BANKERS:

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 0AS

INDEPENDENT EXAMINER:

Claire Norwood BSc FCA AT111
Carpenter Box
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 2025

It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2025. We have set out for our supporters and the general public, what we have achieved in the past twelve months and our future plans. This report has been prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The accounts have been



prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTS

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

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

has had on our beneficiaries.



BENEFICIARIES

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

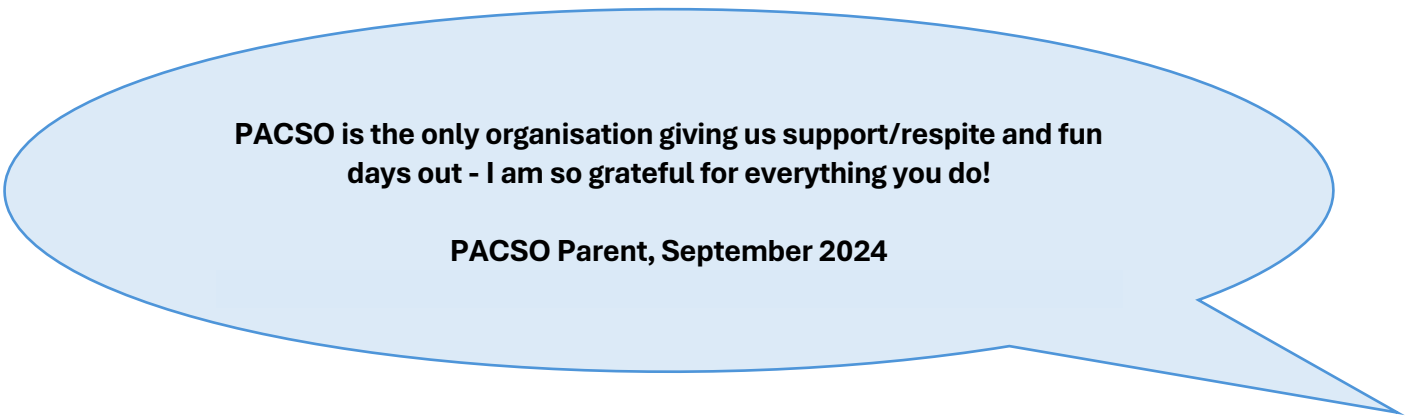
PACSO Beneficiaries
37% of all PACSO members have a learning disability
66% have autism, and 44% social and communication difficulties
21% of children display behaviour that challenges
16% members have a physical disability, with 5% having a visual impairment and 4% a hearing impairment
17% have complex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



PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

Our September 2024 survey results showed that some children accessing PACSO have challenges and disadvantages at home, with 20% of respondents being single parent households, 9% with a parent with their own additional needs and 11% fostered/adopted. PACSO clubs help young people to feel part of the community, have improved emotional wellbeing, and make friends.



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

PACSO Parent, September 2024

SERVICES

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

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

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

PACSO Parent, September 2024

IMPACT

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



PACSO Parent Carer Survey Results September 2024

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

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



Respite reduces stress
and improves family life



PACSO is essential to family
wellbeing

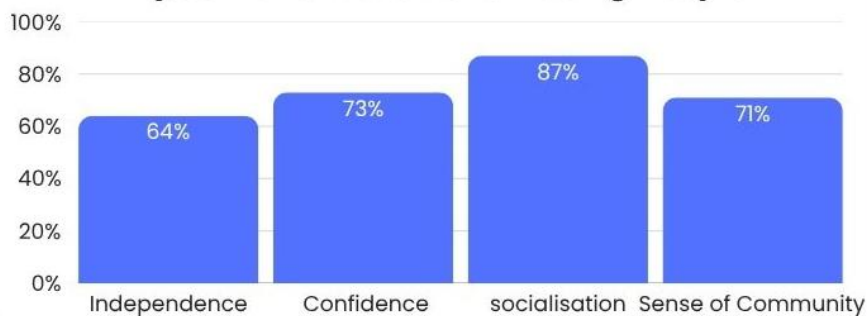


Child or young person is unable to
access mainstream clubs



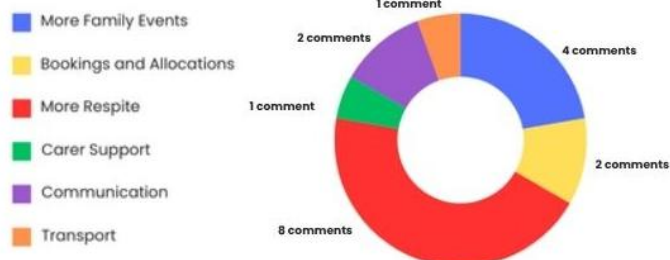
PACSO is the only respite that their
family receives

Impact for Children and Young People



Comments from Parent Carers

Parent carer comments fitted into 6 themes, as shown below.



PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

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

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

LITTLE PACSO



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

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

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

WEEKLY GROUPS

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

WEEKEND AND HOLIDAY MEETS

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

PEER SUPPORT

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

MOVING ON AND UP!

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

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

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

Little PACSO Parent

REACHING OUR TARGETS

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

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

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

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



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

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

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



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

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

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

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

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

NEWS

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



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

FUNDRAISING

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

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

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

FINANCIAL REVIEW

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



PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

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

RESERVES

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

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

RESTRICTED FUNDS- PACSO HUB

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

TRUSTEES

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

ORGANISATIONAL STRUCTURE

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

MAJOR RISKS

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

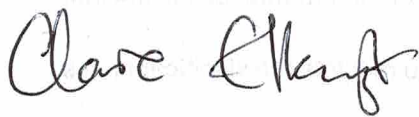
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

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

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

On behalf of the board:

Clare Elkington



Chair of Trustees

Date:

27/9/2025.

PARENTS AND CARERS SUPPORT ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS AND CARERS SUPPORT ORGANISATION

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

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Chichester
PO19 8FX

Dated:02/10/2025

PARENTS AND CARERS SUPPORT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

PARENTS AND CARERS SUPPORT ORGANISATION

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

PARENTS AND CARERS SUPPORT ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

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



Clare Elkington
Trustee

Company registration number 08069488 (England and Wales)

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

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

Performance related grants analysis

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

5 Income from investments

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

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

7 Expenditure on charitable activities

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

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

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable expenditure	22	20
Fundraising costs	1	1
Support costs	3	3
	<u>26</u>	<u>24</u>

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

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

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

11 Taxation

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

12 Transfers

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

13 Prior year adjustment

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

14 Tangible fixed assets

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Deferred income

	2025 £	2024 £
Other deferred income	14,139	-
	<u>14,139</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

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

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

Defined contribution schemes

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

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

19 Restricted funds

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

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

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

20 Analysis of net assets between funds

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

PARENTS AND CARERS SUPPORT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

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

21 Related party transactions

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