

Charity registration number 1161596 (England and Wales)

POINT (PARENTS OF OLDHAM IN TOUCH)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

POINT (PARENTS OF OLDHAM IN TOUCH)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Rhoden	
	E Patel	
	J Wray	
	E L O'Shaughnessy	(Appointed 17 April 2024)
	C E Taylor	(Appointed 17 April 2024)
	K Rolling	
	A Burton	(Appointed 14 August 2025)
	S Mushtaq	(Appointed 14 August 2025)
Charity number (England and Wales)	1161596	
Registered office	Chadderton Court 451 Middleton Road Chadderton Oldham OL9 9LB	
Auditor	BK Plus Audit Limited Sterling House 501 Middleton Road Chadderton Oldham Lancashire OL9 9LY	

POINT (PARENTS OF OLDHAM IN TOUCH)

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Trustees Annual Report

Year ending 31st March 2025

Foreword

Welcome to our Annual Report for the 2024-25 financial year. Our report details the activities, impacts and outcomes delivered by POINT, both with and on behalf of our members.

The report is designed to ensure that our members, volunteers, funders and partners have insights into the way in which POINT support and deliver our mission, apply our values and continue to aspire to delivering exceptional information, advice, support and co-production opportunities for children and young people with Special Educational Needs and Disabilities, their parents, carers and family members.

We hope you enjoy reading our report and seeing the impact that POINT has had; and continues to have on your behalf.

A message from our Chair of Trustees



It has been another year of positive impact, challenge and change at POINT which is reflected in this packed Annual Report. It gives me great pleasure, as the newly elected Chair of Trustees, to share with you information about how POINT has supported our members, the impact of our work, developments within our offer and of course how we have spent and invested our income to maximise the opportunities to improve the lives of children and young people with SEND and their families.

I would like to thank our incredibly hard working staff, volunteers and Trustees for their dedication and commitment and our members for your continued trust in POINT.

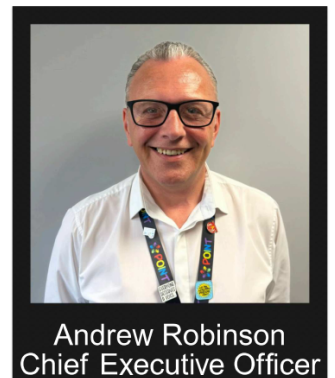
A message from our Chief Executive Officer

As the founder and now CEO of POINT, seeing the journey of POINT since 2010 has been quite unexpected and intense! What started as a parent carer forum of 45 members, now sees POINT supporting over 10000 contacts per year across a range of services, through a dedicated team of 22 employees and 16 volunteers.

Our ambition to provide access to Information, Advice and Support that enables families to navigate complex SEND systems and processes remains at the heart of our mission.

2024 marked 10 years since the SEND Reform legislation that was designed to revolutionise SEND provision for children, young people and their families. As we know the outcome of the reforms has been variable and nationally we hear a lot of negativity about the system. In our localities however, there are many levers we can pull to expedite better outcomes and POINT continues to pull every one of those levers to support our members.

Our annual report evidences lots of positive change. We remain committed to righting the wrongs of the SEND System but celebrate with pride the achievements of every family we support and our teams delivering these valuable, much needed SEND Services.



Oldham Parent Carer Forum

“We have been involved with the Parent Carer Forum for just over a year and we have been blown away by the passion and dedication that they have to ensure parents have a voice.”

4398
Members

Oldham Parent Carer Forum are the independent voice of parents and carers in Oldham and are supported by POINT. Oldham Parent Carer Forum shares information, consults with families and champions co-production. The forum has been a part of a working group with education, health and social care partners to create and develop a Preparation for Adulthood Guide to help navigate processes and services.

A Neurodiversity Padlet has also been developed with the Integrated Care Board in Oldham to support families accessing supportive information in one place

Oldham Parent Carer forum continue to develop their outreach and project work to ensure that more families can actively participate and become involved. We are a strategic lead in Autism in Schools Project and we attend sessions in the Family Hubs across Oldham, and are part of the recent Partnership for Neurodiversity in Schools Project, which is about to enter phase 2. We held our first Engagement Event in March 2024 which 100% of families told us that they felt better informed.

99%
Satisfaction
rating

The Parent Carer Forum has continued to secure funding to support our most vulnerable in our community. A successful bid through action together enabled us to support families with ever increasing living costs with winter clothing and support with food. Over 500 families have been supported. Our Sensory Toy Lending Library equipment has been extended and enhanced, removing barriers, enabling families to borrow equipment from us.

We have been successful in applying for grants again this year where funding directly impacts families in Oldham. such as the Household support fund and investment in our lending libraries

Oldham Parent Carer Forum staff and volunteers have continued to ensure that your voice is represented and heard and attend a variety of local, regional and national strategic workstreams. They continue to be a partner in the Change Programme Partnership.

158
Engagement/
outreach
events

“The staff are welcoming us being very kind, helping us and I wouldn't ask for more.”

SEND Information, Advice and Support Services (SENDIASS)

3280

Service
Referrals

POINT have experienced another busy year within our SENDIASS Service teams. Working across both the Oldham and Blackpool local areas, we have collectively supported over 3000 service referrals across a wide and varied case load. Everything from signposting service users to information to improve their knowledge of SEND to providing bespoke support and advocacy through the SEND Tribunal and Local Government Ombudsman processes, every day we are giving parents, carers and young people the opportunity to have a voice, understand process, policy, local services and their legal rights; collectively enabling them to make informed choices about their futures.

96%

Recommend
our service

In 2024-25, POINT saw increasing levels of complexity in our SENDIASS casework, with 18% of casework now at level 3 and 4 of our intervention levels (Level 1 being the lowest and 4 the highest case complexity).

This is in part driven by a SEND System that is now working effectively. This has resulted in some increased waiting times for access to practitioner support, however we have continued to remain fully compliant in meeting the National IASS Network Minimum Standards.

POINT are consistently exploring new and more efficient ways of delivering support and are working with commissioning partners to undertake a review of the offer, funding and capacity of the service as we are passionate and relentlessly focused on parents, carers and young people receiving support at the earliest opportunity to deliver the best possible outcomes.

97.6%

Satisfaction
Rating

Overall service user satisfaction rating remain exceptional, especially in the face of exponential growth in demand and complexity with 97.6% satisfaction rating and 86% stating they are extremely satisfied.

“Keep doing what your doing! What an impact you have on families! Thank you”

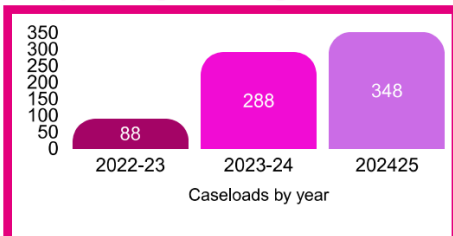
SEND Mediation and Disagreement Resolution

"Everything explained, welcoming, calm environment, professional, very approachable, accommodating."

21% growth in Mediation & Disagreement Resolution meetings

2024-25 saw Mediations increase significantly on previous years figures, reflecting the challenge in the SEN and Disability system which results in significant lack of confidence amongst parents, carers and young people. With a growing number of children and young people identified as having SEN and or Disabilities, the demand to access mediators to solutions to issues that emerge is inevitable.

Responding to rising demand



To respond to this demand, POINT have recruited a Business Support officer to support the administration of case loads and moving into 2025-26 have plans to strengthen the service with an additional full time mediator.

348

Service Referrals

97%

Effectiveness Rating

100%

Mediations within 30 days

100% on time delivery with improved service user feedback

Despite the significant demand, our team of trained mediators have ensured that all mediation and agreement resolution meetings have met the 30 day timescale for completion and POINT continue to deliver exceptional levels of service user satisfaction, with 97% rating the service Good or Very Good, irrespective of the outcome of the mediation, a 1% increase from the previous year.

"Really pleased with the outcome, thank you for all of your help, guidance and professional attitude"

SEND Workshops and Training Service

364

Service Referrals

Our SEND Workshops and training service has undergone an extensive refresh during 2024-25, ensuring that workshop schedules and content meet the needs of our parents and carers who attend these sessions.

"Found the workshop very informative and loved hearing all the extra information from others. It was very interactive and enjoyable too. Also lovely hearing you're not alone on the sometimes tricky road of raising a child with Autism! Thank you"

Our service mission is to ensure that families have access to information that is both relevant and accessible. For this reason a number of years ago POINT expanded our then Post-Diagnostic Autism Workshops to include a new Pathways Support Programme which can be accessed whilst a child or young person is registered on a Social Communication Pathway.

This additional programme has enabled over 400 parents and carers of children and young people without a formal diagnosis to access vital self-support workshops to enable families to utilise tried and tested strategies to support the emotions, behaviour or sleep needs of their child or young person.

"Really enjoyed the course! Learnt a lot of helpful tips and some great resources"

Last year we reported our intentions to develop the service even further as we come to the end of the 2024-25 financial year we are pleased to report that our programme to support families who have a child or young person diagnosed with ADHD will come on line in 2025-26. This is an important milestone in developing the offer and ensuring a key high incidence diagnosis can be met with some practical support for families.

97.2%

Quality of Content

95.4%

Found strategies helpful

"Don't know what I would do without these workshops. They helped me out so much"

Overall POINT are pleased to report that the programmes we offer remain in high demand and families continue to report the excellent outcomes experienced and their ability to deliver more tailored parenting support to their children and young people.

SEND Activities & Short Breaks

Our valued activities provision for children and young people with Special Educational Needs and Disabilities continued to grow in 2024–25, with an expanded programme of fun, inclusive and outcome-focused sessions. Attendance rose across our core programme, events and trips, helping young people engage in meaningful activities and giving families vital opportunities for respite and connection.

128
NEW Service Referrals

159 Children and Young People made 1365 bookings across the 201 sessions we delivered, with a further 187 accessing trips and events!

This year saw the launch of “Musical Beginnings”, a free Early Years session for children aged 0–4, delivered in partnership with Oldham Music Centre. Our Ability Wheelz cycling sessions also saw increased attendance thanks to extended opening hours.

Following the end of our long-standing Multisports provider’s franchise, we successfully managed a seamless transition, retaining the same venue, timings, and activity offer. This ensured continuity for families, with no disruption to their experience. The sessions continue to be a great success, attracting both returning participants and new attendees.

95%
Satisfaction Rating

We introduced STEM-based sessions to broaden enrichment opportunities and ‘Taster Sessions’ to support children who may require 1:1 care elsewhere, this has widened access and reduced barriers to participation. We also continued delivering inclusive family trips and events, giving families the chance to spend quality time together at inclusive and accessible venues, without the burden of planning.

Our term-time and school holiday programmes continue to provide a varied mix of creative, sensory, educational, and physical activities for children and young people and we remain committed to affordability, with low-cost sessions and no price increases to ensure continued accessibility for families.

“ I’m so happy to see him so settled in with you all, a couple of months back he wouldn’t have never been like this all thanks to you and your team. I’m so grateful”

159
Individuals attended

Feedback from parents/carers continues to highlight the positive outcomes our sessions are having on children and young people’s wellbeing, confidence, and social inclusion.

Acknowledgements



POINT are proud to be working with amazing children, young people and their families to support them on their SEND journey.

We are proud of our teams resilience, professionalism and the quality of the services that they provide on behalf of POINT, which shines through in the feedback, impact and outcomes that they tell us about everyday.

The SEND hub we have created truly acts as a one stop shop and we have some really exciting additions and developments planned as always.

We have listened to the families we serve and adapt our services to ensure we continue to meet need and demand.



POINT would like to acknowledge the valuable support we have received throughout the year.

Whether this be generous donations from members, support from local businesses, funding or commissioning partners.

Your generosity donating your time, fundraising or championing our children, young people and their families makes a huge difference in securing our mission for an inclusive society.

From every single one of us at POINT we want to say a huge thank you!

We look forward to another exciting and challenging year ahead and hope we continue to receive your generous support in 2025-26.

POINT (PARENTS OF OLDHAM IN TOUCH)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Financial review

Funding sources

The charity has net incoming resources this year of £285,912 (2024: £170,480), as shown in the statement of financial activities on page 10. Major expenditure is the staff costs and the provision of events and activities.

Reserves policy

POINT's trustees are legally required to ensure we have sufficient reserves in place to secure the financial stability of the charity and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 6 months sustainability funding which will ensure all our financial obligations can be met and to ensure the delivery of our services when faced with any unexpected changes in contracts, market conditions or to secure sustainability due to emergency situations, for example pandemics.

The Board of Trustees review the amount of reserves quarterly using our financial management reports. These reviews ensure that our free reserves are adequate to fulfil our continuing obligations.

Free reserves

Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 March 2025, free reserves were equivalent to 9 months' operating costs which is higher/lower than the Trustees' target for free reserves. The trustees feel that that the additional free reserves held at 31 March 2025 will need to be used in 2026 to support the charity's work in light of the current economic outlook.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Rhoden

E Patel

E L Atkinson

(Resigned 17 April 2024)

J Wray

E L O'Shaughnessy

(Appointed 17 April 2024)

C E Taylor

(Appointed 17 April 2024)

K Rolling

E M Lang

(Resigned 15 January 2025)

A Burton

(Appointed 14 August 2025)

S Mushtaq

(Appointed 14 August 2025)

Recruitment and appointment of trustees

POINT Trustees conduct a skills audit annually which helps to evidence the skills of our existing trustees and identify any skills gaps that may exist.

Trustee recruitment is a rolling programme where interested parties are invited to complete an expression of interest for which identifies their motivation for expressing an interest and also captures the applicants core skills related to the trustee governance role.

POINT (PARENTS OF OLDHAM IN TOUCH)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Individuals who express an interest will first undertake a meeting with 2 existing trustees, usually the Chair and Vice-Chair to discuss the application. If successful at this stage, they will be invited to observe a board meeting to ensure they have awareness of how we operate and to seek further assurance that the role is what they expected. Following this, successful candidates would be appointed to the board by way of a vote of trustees.

All Trustee roles are subject to references and undertaking of an enhanced db's check.

Organisational structure

POINT has a board of Trustees who have overall responsibility for the charity, its purpose and ensuring it is compliant.

The operational team consists of a central management function comprising of a CEO, Deputy CEO and Business Manager who are responsible for the overall operational and compliance responsibilities of the charity.

Each service within POINT is delivered by an operation team with expertise in their service field. Each team has a Manager who has direct responsibility for their service and line manages their respective teams to deliver against contractual obligations.

POINT's team are supported by active volunteers to further the work of the charity and provide additional support / expertise.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

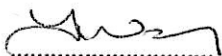
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



J Wray
Trustee

Date: 20 August 2025

POINT (PARENTS OF OLDHAM IN TOUCH)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF POINT (PARENTS OF OLDHAM IN TOUCH)

Opinion

We have audited the financial statements of POINT (Parents of Oldham in Touch) (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

POINT (PARENTS OF OLDHAM IN TOUCH)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF POINT (PARENTS OF OLDHAM IN TOUCH)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters which we are required to address

In the previous accounting period, the trustees of the charity took advantage of audit exemption under s145 of the Charities Act 2011. Therefore, the prior period financial statements were not subject to audit, however they were subject to an Independent Examination.

POINT (PARENTS OF OLDHAM IN TOUCH)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

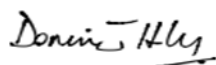
TO THE TRUSTEES OF POINT (PARENTS OF OLDHAM IN TOUCH)

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dominic Huxley ACA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Sterling House

501 Middleton Road

Chadderton

Oldham

Lancashire

OL9 9LY

Date: 20 August 2025

BK Plus Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POINT (PARENTS OF OLDHAM IN TOUCH)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	7,770	28,727	36,497	5,696	32,605	38,301
Charitable activities	4	944,312	41,044	985,356	677,621	76,056	753,677
Other trading activities	5	4,860	-	4,860	1,384	-	1,384
Investments	6	41	-	41	43	-	43
Total income		956,983	69,771	1,026,754	684,744	108,661	793,405
Expenditure on:							
Raising funds	7	-	-	-	799	480	1,279
Charitable activities	8	658,777	82,065	740,842	504,368	117,279	621,647
Total expenditure		658,777	82,065	740,842	505,167	117,759	622,926
Net income/(expenditure)		298,206	(12,294)	285,912	179,577	(9,098)	170,479
Transfers between funds		-	-	-	(16,448)	16,448	-
Net movement in funds	10	298,206	(12,294)	285,912	163,129	7,350	170,479
Reconciliation of funds:							
Fund balances at 1 April 2024		286,092	12,294	298,386	122,963	4,944	127,907
Fund balances at 31 March 2025		584,298	-	584,298	286,092	12,294	298,386

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

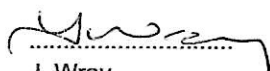
POINT (PARENTS OF OLDHAM IN TOUCH)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		6,990		4,961
Current assets					
Debtors	16	47,897		72,839	
Cash at bank and in hand		552,443		226,136	
		600,340		298,975	
Creditors: amounts falling due within one year	17	(23,032)		(5,550)	
Net current assets			577,308		293,425
Total assets less current liabilities			584,298		298,386
The funds of the Charity					
Restricted income funds	18		-		12,294
Unrestricted funds	19		584,298		286,092
			584,298		298,386

The financial statements were approved by the trustees on 20th August 2025


J Wray
Trustee

POINT (PARENTS OF OLDHAM IN TOUCH)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		333,031		128,748
Investing activities					
Purchase of tangible fixed assets		(6,765)		(7,442)	
Investment income received		41		43	
		<hr/>		<hr/>	
Net cash used in investing activities			(6,724)		(7,399)
Net cash generated from financing activities			-		-
			<hr/>		<hr/>
Net increase in cash and cash equivalents			326,307		121,349
Cash and cash equivalents at beginning of year			226,136		104,787
			<hr/>		<hr/>
Cash and cash equivalents at end of year			552,443		226,136
			<hr/> <hr/>		<hr/> <hr/>

POINT (PARENTS OF OLDHAM IN TOUCH)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

POINT (Parents of Oldham in Touch) is a charity registered in England. The address of the registered office is Chadderton Court, 451 Middleton Road, Chadderton, Oldham, OL9 9LB. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 1 to 6.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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 for grants, donations and other incoming resources received or generated for charitable purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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. Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

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.

POINT (PARENTS OF OLDHAM IN TOUCH)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Fundraising income is from activities such as raffles to further create income for ad hoc activities to further support the charitable objectives.

1.5 Expenditure

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

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:

Fixtures and fittings	Straight line over 3 years
IT & Computer Equipment	Straight line over 3 years

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.

POINT (PARENTS OF OLDHAM IN TOUCH)

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

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.

1.10 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.

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.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

POINT (PARENTS OF OLDHAM IN TOUCH)

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

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	7,770	-	7,770	5,696	-	5,696
Grants	-	28,727	28,727	-	32,605	32,605
	<u>7,770</u>	<u>28,727</u>	<u>36,497</u>	<u>5,696</u>	<u>32,605</u>	<u>38,301</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
SEND Services						
Services provided under contract	846,687	23,544	870,231	630,620	54,356	684,976
Parent Carer Forum						
Services provided under contract	97,625	17,500	115,125	47,001	21,700	68,701
	<u>944,312</u>	<u>41,044</u>	<u>985,356</u>	<u>677,621</u>	<u>76,056</u>	<u>753,677</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>4,860</u>	<u>1,384</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>41</u>	<u>43</u>

POINT (PARENTS OF OLDHAM IN TOUCH)

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

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	-	-	-	799	480	1,279
	=====	=====	=====	=====	=====	=====

POINT (PARENTS OF OLDHAM IN TOUCH)

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

8 Expenditure on charitable activities

	SEND Services 2025 £	Parent Carer Forum 2025 £	Total 2025 £	SEND Services 2024 £	Parent Carer Forum 2024 £	Total 2024 £
Direct costs						
Events & Activities	41,000	14,764	55,764	39,914	12,061	51,975
Staff costs	495,113	57,868	552,981	426,094	41,653	467,747
Depreciation and impairment	4,736	-	4,736	1,320	1,161	2,481
Travel Expenses	3,992	771	4,763	2,530	543	3,073
Accommodation Costs	453	126	579	1,058	304	1,362
Rent	29,647	5,805	35,452	24,111	4,950	29,061
Equipment	694	146	840	1,607	426	2,033
Storage costs	(66)	-	(66)	757	-	757
Repairs & Maintenance	6,032	1,235	7,267	5,032	660	5,692
Security costs	479	-	479	281	-	281
Light, Power & Heating	12,732	2,531	15,263	8,307	1,676	9,983
Water Charges	1,250	247	1,497	1,188	240	1,428
Printing & Stationery	2,439	851	3,290	2,441	1,176	3,617
Telephone and Internet	7,605	792	8,397	11,070	590	11,660
Recruitment costs	1,505	-	1,505	1,424	-	1,424
Insurance	4,622	714	5,336	1,071	187	1,258
Professional fees	9,649	1,213	10,862	1,008	492	1,500
Subscriptions	2,427	83	2,510	2,317	28	2,345
IT Software & Consumables	12,838	2,245	15,083	10,573	2,416	12,989
Cleaning costs	1,982	314	2,296	3,855	607	4,462
Clothing	61	-	61	254	-	254
Volunteer expenses	240	-	240	484	-	484
Refreshments	290	330	620	1,402	422	1,824
General expenses	1,112	59	1,171	1,093	63	1,156
Core costs	(6,000)	6,000	-	(6,000)	6,000	-
	634,832	96,094	730,926	543,191	75,655	618,846
Share of support and governance costs (see note 9)						
Governance	8,757	1,159	9,916	2,759	42	2,801
	643,589	97,253	740,842	545,950	75,697	621,647
Analysis by fund						
Unrestricted funds	579,024	79,753	658,777	447,713	56,655	504,368
Restricted funds	64,565	17,500	82,065	98,237	19,042	117,279
	643,589	97,253	740,842	545,950	75,697	621,647

POINT (PARENTS OF OLDHAM IN TOUCH)

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

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	9,916	2,801
Analysed between:		
Accountancy	1,800	2,759
Auditor's remuneration	7,800	
Bank & service charges	316	42
	9,916	2,801

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	7,800	-
- for other financial services	1,800	-
Depreciation of owned tangible fixed assets	4,736	2,481

11 Trustees

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

12 Employees

Employment costs	2025 £	2024 £
Wages and salaries	535,851	455,175
Social security costs	6,930	3,572
	552,981	467,747

Average number of employees during the year was 21, an average of 18 full time equivalent (2024: average of 17, and 14.5 FTE).

One employee received emoluments of £70,000 or above (2024: One of £60,000 or above).

No Trustees were paid any remuneration or expenses during the course of the year.

POINT (PARENTS OF OLDHAM IN TOUCH)

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

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	167,399	153,001
	<u> </u>	<u> </u>

13 Taxation

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

14 Reclassification of comparatives

Following a full detailed review of the funds in the current year it was noted that some funds in the prior year had been incorrectly allocated as unrestricted or restricted. There was no overall impact on the net surplus for the prior year. The reclassification of charitable activities income and expenditure resulted in a movement between restricted and unrestricted funds as follows:

	Original	Restricted As restated	Movement	Original	Unrestricted As restated	Movement
Opening position 1 April 2023	4,944	4,944	-	122,963	122,963	-
Charitable income	124,548	108,661	(15,887)	668,857	684,744	15,887
Charitable expenditure	(140,347)	(117,759)	22,588	(482,579)	(505,167)	(22,588)
Transfer of funds from unrestricted	-	16,448	16,448		(16,448)	(16,448)
Closing position as restated 31 March 2024	<u>(10,855)</u>	<u>12,294</u>	<u>23,149</u>	<u>309,241</u>	<u>286,092</u>	<u>(23,149)</u>

This resulted in an increase of opening restricted funds by £23,149 and a reduction to opening unrestricted funds of £23,149.

POINT (PARENTS OF OLDHAM IN TOUCH)

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

15 Tangible fixed assets

	Fixtures and fittings £	IT & Computer Equipment £	Total £
Cost			
At 1 April 2024	-	7,442	7,442
Additions	3,197	3,568	6,765
	<u>3,197</u>	<u>11,010</u>	<u>14,207</u>
At 31 March 2025	3,197	11,010	14,207
Depreciation and impairment			
At 1 April 2024	-	2,481	2,481
Depreciation charged in the year	1,066	3,670	4,736
	<u>1,066</u>	<u>6,151</u>	<u>7,217</u>
At 31 March 2025	1,066	6,151	7,217
Carrying amount			
At 31 March 2025	<u>2,131</u>	<u>4,859</u>	<u>6,990</u>
At 31 March 2024	<u>-</u>	<u>4,961</u>	<u>4,961</u>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	31,725	52,207
Prepayments and accrued income	16,172	20,632
	<u>47,897</u>	<u>72,839</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,450	2,593
Accruals and deferred income	21,582	2,957
	<u>23,032</u>	<u>5,550</u>

POINT (PARENTS OF OLDHAM IN TOUCH)

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

18 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 £
The National Lottery					
Community Fund	10,031	23,544	(33,575)	-	-
Oldham PCF	-	17,500	(17,500)	-	-
Get Fishing Large Project Fund	2,263	-	(2,263)	-	-
Oldham household support fund	-	12,000	(12,000)	-	-
Access to work grant	-	16,727	(16,727)	-	-
	<u>12,294</u>	<u>69,771</u>	<u>(82,065)</u>	<u>-</u>	<u>-</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
The National Lottery					
Community Fund	20,025	54,356	(64,350)	-	10,031
Oldham PCF	(17,646)	21,700	(20,502)	16,448	-
Get Fishing Large Project Fund	2,565	-	(302)	-	2,263
Oldham household support fund	-	15,700	(15,700)	-	-
Access to work grant	-	16,905	(16,905)	-	-
	<u>4,944</u>	<u>108,661</u>	<u>(117,759)</u>	<u>16,448</u>	<u>12,294</u>

POINT (PARENTS OF OLDHAM IN TOUCH)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

The National Lottery Community Fund

This funding was secured over 3 years to support post-covid recovery, leading to sustainability and growth of POINT. The funding was specific to covering core costs including rent, utilities and salaries and supported skills development activity to upskill team members. Our end of Year report showed significant progress in meeting the areas identified in our original bid including investment in training staff, internal promotions and recruitment of new team members, increasing support in all areas for our families and the continued sustainability of POINT.

Oldham PCF Grant

POINT receive this grant as the recognised parent carer forum in Oldham. Contact gives a grant of up to £17,500 to one parent carer forum in each local authority area in England. This money comes from the Department for Education (DfE).

The grant enables parent carer forums to engage with local parents and carers to help improve services for children and young people (0–25) with SEND.

The grant strengthens parent carer forums, helping parents shape services for children and young people (0–25) with SEND.

Get Fishing Large Project Fund

POINT Activities secured this funding for the provision of a fishing activity as part of our SEND Activities programme. The grant was to support the provision of specialist fishing equipment to deliver this programme. During the programme's duration, children and young people with additional needs and/or disabilities were able to take part in an activity they would generally not have access to, and which was tailored specifically around the needs of those participants.

Oldham household support fund

This Fund is an investment in Voluntary, Community, Faith and Social Enterprise (VCFSE) groups and organisations who are working closely with individuals and households in Oldham who are at risk due to the adverse impact of the cost-of-living crisis. Funds are expended in line with our agreed grant application and contract.

Access to work grant

Access to Work grants are provided by the Department for Work and Pensions (DWP). POINT have accessed this grant to provide additional support to a colleague or colleagues, ensuring they have the equipment, support and workplace adjustments they require to support them to stay in work.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	286,092	956,983	(658,777)	-	584,298
	=====	=====	=====	=====	=====
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	122,963	684,744	(505,167)	(16,448)	286,092
	=====	=====	=====	=====	=====

POINT (PARENTS OF OLDHAM IN TOUCH)

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

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	6,990	-	6,990
Current assets/(liabilities)	577,308	-	577,308
	<u>584,298</u>	<u>-</u>	<u>584,298</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,961	-	4,961
Current assets/(liabilities)	281,131	12,294	293,425
	<u>286,092</u>	<u>12,294</u>	<u>298,386</u>

21 Operating lease commitments

Lessee

	2025 £	2024 £
Within one year	42,000	-
Between two and five years	210,000	-
In over five years	147,000	-
	<u>399,000</u>	<u>-</u>

22 Related party transactions

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

POINT (PARENTS OF OLDHAM IN TOUCH)

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

23	Cash generated from operations	2025 £	2024 £
	Surplus for the year	285,912	170,479
	Adjustments for:		
	Investment income recognised in statement of financial activities	(41)	(43)
	Depreciation and impairment of tangible fixed assets	4,736	2,481
	Movements in working capital:		
	Decrease/(increase) in debtors	24,942	(47,800)
	Increase in creditors	17,482	3,631
	Cash generated from operations	<u>333,031</u>	<u>128,748</u>

24 Analysis of changes in net funds

The Charity had no material debt during the year.