

Company registration number: CE008013

Charity registration number: 1169484

Parent and Child Together North East

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Parent and Child Together North East

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Parent and Child Together North East

Reference and Administrative Details

Trustees	Trevor Birtle, Chair Person Diane Griffiths Pamela Birtle Ian Elliott Jackie Elliott, Treasurer
Registered Office	Eagle House, Hurworth Moor Darlington DL2 1QE
Company Registration Number	CE008013
Charity Registration Number	1169484
Independent Examiner	The charity is incorporated in England. J W Smith & Co Ltd Chartered Accountants Eaglehurst 12 Quay Road Bridlington East Yorkshire YO15 2AD
Accountants	J W Smith & Co Ltd Eaglehurst 12 Quay Road Bridlington East Yorkshire YO15 2AD

Parent and Child Together North East

Independent Examiner's Report to the trustees of Parent and Child Together North East ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Parent and Child Together North East 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of Parent and Child Together North East as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....
J W Smith & Co Ltd
Chartered Accountants

Eaglehurst
12 Quay Road
Bridlington
East Yorkshire
YO15 2AD

22 January 2024

Parent and Child Together North East

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 5 April 2023.

Objectives and activities

Objects and aims

To promote and preserve good health among parents and children living in the Tees Valley and surrounding areas, in particular but not exclusively by providing supported accommodation, support, advice, training, and therapeutic services to young persons and adults who are pregnant or parenting children and who are made vulnerable by homelessness, need, hardship or distress.

Objectives, strategies and activities

The CIO was formed on 4th October 2016 and has been providing supported accommodation for vulnerable families since September 2017. The CIO has acquired a twenty-year lease at Eagle House and this can be extended by agreement. The CIO has developed robust policies, procedures and systems which have been successfully audited in this period by Darlington Borough Council.

All activities carried out by the trustees, demonstrated regard to the guidance issued by the Charity Commission on public benefit.

Activities are conducted throughout the year to encourage family interaction, these included:

Jubilee Celebrations on 2nd June 2022 with stalls, games, cake and coffee which also raised money for the charity of £240.

Summer at the Seaside on Saturday 20th August 2022 enjoying a dip in the North Sea and celebrating with Fish and Chips afterwards.

Pumpkin Party on Friday 28th October 2022, family fun and giving an alternative way to celebrate in line with our Christian beliefs.

Christmas celebrations in a traditional way with Carol Singing on Monday 19th December 2022 with the Salvation Army Band and festive treats as well as Santa popping along.

Achievements and performance

June 2022 saw the opening of the Family Centre. This impressive facility built almost singlehandedly by Paul Brown providing excellent facilities for group activities, meetings and additionally more comfortable living quarters for Trevor and Pam - caravan days finally over. The caravan is still being used during the warmer months for early years activities.

Cabins - volunteer work by Vineyard Church Darlington which included: painting of cabins, wooded area nature walk

Outside area, patio work started by Paul Brown and continued by Pavel providing additional external space for events and soft play for younger children.

Financial review

The Charity's bank account balance has increased from £27,112.29 at the start of the year, to £57,867.20 at the end of the year.

Donations totalling £25,347.00 have been received during the year.

Parent and Child Together North East

Trustees' Report

Policy on reserves

The charity aspires to develop three months running costs as a reserve. This has been achieved in the period, with total funds carried forward of £131,613 providing stability for the CIO.

Structure, governance and management

Recruitment and appointment of trustees

The Trustees are appointed by the current trustees.

Sad news in the loss of one of the founders of PACT David Griffiths.

Ian Elliott and Jackie Elliott joined as trustees. Brian Settle resigned as Treasurer and Trustee. Jackie Elliott appointed as Treasurer.

Additional staff needed as more clients.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

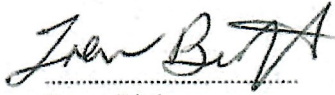
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

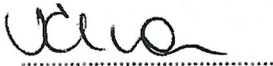
Parent and Child Together North East

Trustees' Report

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



Trevor Birtle
Trustee



Jackie Elliott
Trustee

Parent and Child Together North East

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Parent and Child Together North East for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



Trevor Birtle
Trustee



Jackie Elliott
Trustee

Parent and Child Together North East

Statement of Financial Activities for the Year Ended 5 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	235,352	-	235,352
Total income		235,352	-	235,352
Expenditure on:				
Other expenditure	3	(221,138)	-	(221,138)
Total expenditure		(221,138)	-	(221,138)
Net income		14,214	-	14,214
Transfers between funds		117,399	(117,399)	-
Net movement in funds		131,613	(117,399)	14,214
Reconciliation of funds				
Total funds brought forward		-	117,399	117,399
Total funds carried forward	10	131,613	-	131,613
	Note		Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2		196,589	196,589
Total income			196,589	196,589
Expenditure on:				
Other expenditure	3		(207,838)	(207,838)
Total expenditure			(207,838)	(207,838)
Net expenditure			(11,249)	(11,249)
Net movement in funds			(11,249)	(11,249)
Reconciliation of funds				
Total funds brought forward			128,648	128,648
Total funds carried forward	10		117,399	117,399

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 10.

The notes on pages 10 to 15 form an integral part of these financial statements.

Parent and Child Together North East

(Registration number: CE008013)

Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	112,201	112,201
Current assets			
Debtors	6	4,446	-
Cash at bank and in hand	7	<u>57,932</u>	<u>27,177</u>
		62,378	27,177
Creditors: Amounts falling due within one year	8	<u>(26,888)</u>	<u>-</u>
Net current assets		<u>35,490</u>	<u>27,177</u>
Total assets less current liabilities		147,691	139,378
Creditors: Amounts falling due after more than one year	9	<u>(16,078)</u>	<u>(21,979)</u>
Net assets		<u>131,613</u>	<u>117,399</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	117,399
Unrestricted income funds			
Unrestricted funds		<u>131,613</u>	<u>-</u>
Total funds	10	<u>131,613</u>	<u>117,399</u>

For the financial year ending 5 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 10 to 15 form an integral part of these financial statements.

Parent and Child Together North East

(Registration number: CE008013)

Balance Sheet as at 5 April 2023

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:



Trevor Birtle
Trustee



Jackie Elliott
Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Parent and Child Together North East meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Fund raising/donations	25,588	25,588
Grant funding	8,125	8,125
Regular giving and capital donations	906	906
Contribution towards utilities	10,405	10,405
Gifts in kind	2,507	2,507
Enhanced housing benefit/placement fees	187,821	187,821
	<u>235,352</u>	<u>235,352</u>

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

3 Other expenditure

	Unrestricted	Total
	General	2023
	£	£
Staff costs	127,671	127,671
Rent/council tax	1,789	1,789
Business rates/utilities	14,850	14,850
Insurances	3,717	3,717
Site maintenance/building materials	9,918	9,918
Site Development	25,691	25,691
Events & Fund Raising	1,474	1,474
Office costs	5,537	5,537
Miscellaneous	223	223
DBS checks	204	204
Motor vehicle expenses	2,699	2,699
Repayment of benefit	26,889	26,889
Accountancy & HR/payroll	476	476
	221,138	221,138

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Total £
Cost			
At 6 April 2022	85,608	34,499	120,107
At 5 April 2023	85,608	34,499	120,107
Depreciation			
At 5 April 2023	-	-	-
Net book value			
At 5 April 2023	85,608	34,499	120,107
At 5 April 2022	85,608	34,499	120,107

6 Debtors

	2023 £
Trade debtors	4,446

7 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	65	65
Cash at bank	57,867	27,112
	57,932	27,177

8 Creditors: amounts falling due within one year

	2023 £
Trade creditors	26,888

9 Creditors: amounts falling due after one year

	2023 £	2022 £
Loans	16,078	21,979

Parent and Child Together North East

Notes to the Financial Statements for the Year Ended 5 April 2023

10 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
General	-	235,352	(221,138)	117,399	131,613
Restricted funds	<u>117,399</u>	<u>-</u>	<u>-</u>	<u>(117,399)</u>	<u>-</u>
Total funds	<u>117,399</u>	<u>235,352</u>	<u>(221,138)</u>	<u>-</u>	<u>131,613</u>
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £		Balance at 5 April 2022 £
Unrestricted funds					
Restricted funds	<u>128,648</u>	<u>196,589</u>	<u>(207,838)</u>		<u>117,399</u>