

Charity registration number 1200313

Company registration number 13918382 (England and Wales)

PARENTING FOR LIFELONG HEALTH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PARENTING FOR LIFELONG HEALTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lucie Cluver Patrick Hoffmann Bernadette Madrid Dr Bahbak Midemadi Olutoyin Olakanpo	(Appointed 9 February 2023)
Charity number	1200313	
Company number	13918382	
Registered office	Barnett House 32 - 36 Wellington Square Oxford OX1 2ER	
Auditor	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP	
Bankers	Metro Bank One Southampton Row London WC1B 5HA	

PARENTING FOR LIFELONG HEALTH

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PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 memorandum and articles of association, the Companies Act 2006 and "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).

Objectives and activities

The trustees are satisfied that their purposes remain charitable and for public benefit, being:

- The promotion of human rights (as set out by the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations), in particular children's rights throughout the world by all or any of the following means: relieving the need for victims of human rights abuse, research into human rights issues, providing technical advice to government and others on human rights matters, contributing to the sound administration of human rights law, commenting on proposed human rights legislation, raising awareness about human rights issues, promoting public support for human rights, promoting respect for human rights among individuals and corporations, international advocacy for human rights, and eliminating infringements of human rights. In furtherance of this object, but not otherwise, PLH Trustees have the power to engage in political activity provided that the PLH Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activity is not the dominant means by which the Charity carries out the Objects;
- the relief of children and adolescents in need and parents in need;
- the advancement of the education of children and adolescents in need through the development of their individual capabilities, competencies, skills and understandings in subjects of educational value;
- the advancement of the education of the public in general (in particular but not exclusively parents and caregivers of children and adolescents) on the subject of parenting skills and children's rights;
- in particular but not exclusively by providing online and in-person resources, and by providing training, consultancy, monitoring and evaluation services to organisations that support parents.

Parenting for Lifelong Health's activities to further its objects include (but are not limited to) the following:

- The design, implementation, and evaluation of national parenting education programmes;
- The development of manuals, apps, and chatbots for use in parenting education programmes;
- The training of parenting education delivery personnel.

Public benefit

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

Achievements and performance

The year 2023 was a banner year for PLH. In addition to recruiting the core team as described in the Management section of this report, PLH delivered projects agreed in 2022 and secured grants for new projects over the course of 2023-2025.

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Completed Projects

Scaling up parenting programmes in Uganda and Kenya. Funded by the Global Partnership to End Violence Against Children, this project responded to the trend of increasing violence against children in Uganda and Kenya in the wake of the COVID-19 pandemic. PLH supported UNICEF, government, and civil society leaders in both countries to document challenges and lessons learned as both countries introduced national parenting support programmes. PLH also facilitated exchanges between partners in both countries to share learnings and identify potential solutions to common challenges. The project closed with a report detailing recommendations for programme improvements and insights for other countries considering introducing national parenting programmes.

Designing and Implementing Parenting Interventions in Latin America and Caribbean: A guide for decision-makers. Funded by the Pan-American Health Organization (part of the World Health Organization), this project reviewed existing evidence-based parenting programmes in Latin America and the Caribbean and detailed principles for the design of effective parenting support programmes at national scale. The resulting report equipped regional policymakers and civil society leaders with a catalogue of existing evidence-based parenting programmes and their features, an analysis of the programmes' commonalities and differences, and guidance for selecting a parenting programme to best serve families in need in a given context.

Global Parenting Intervention Handbook. Funded by the World Health Organization, PLH was asked to create a handbook for policymakers and civil society leaders on how to select, design, evaluate, implement, monitor, and scale up evidence-based parenting interventions to prevent maltreatment and enhance parent-child relationships in children aged 0-17 years. The handbook included practical guidance for evaluating the evidence supporting a parenting programme's impact on families in need, matching available evidence-based programmes to intended goals, recruiting families most in need, managing financial and operational sustainability of parenting programmes, and adapting evidence-based programmes to new contexts.

New Projects

Playful Parenting for All (2023-2025). Funded by the LEGO Foundation, this substantial investment is designed to enable PLH to establish itself as a new charity, including developing a collaborative leadership model with four other nonprofits in the Global South (the PLH Global Consortium) which coordinate the scale-up of evidence-based parenting support in their respective regions. These include Fundacion Apapacho in Colombia, Institut Alternativa in North Macedonia, Clowns Without Borders in South Africa, and Masayang Pamilya, Inc., in the Philippines. The grant also provides support for PLH to provide both technical and capacity-building support to governments and civil society organisations seeking to provide evidence-based parenting support on a national scale, with particular attention to supporting families in crisis settings. In 2023, PLH established a shared leadership structure with the Global Consortium, launched a public portal housing our open source parenting education facilitator manuals, training manuals, parent workbooks, and flipbooks, and began establishing the data architecture for measuring PLH parenting programme reach to parents around the world. Thus far, PLH and the Global Consortium have reached 897,361 families in need, the majority of whom are living in crisis context (for more information, please see the Parenting Children in Crisis project).

Building a National Parenting Support System in Tanzania (2023-2024). A sub-grantee of Tanzania's National Institute of Medical Research (NIMR) (with funding provided by Wellspring Philanthropic Fund), PLH partnered with NIMR and Investing in Children and their Societies (ICS) to support the Tanzanian government with building a national parenting support programme. In 2023, PLH and partners reviewed evidence-based parenting support programmes in the region; identified the government ministries, non-governmental organisations, and international agencies working to reduce violence against children through parenting programmes; and held workshops with these parties to support Tanzania's Ministry of Community Development, Gender, Women, and Special Groups to ultimately form a Parenting Consortium to coordinate efforts. In 2024, PLH will work with the Consortium to design Tanzania's national parenting support programme, build the capacity of government personnel responsible for the parenting support programme delivery, and build the information system necessary for the Ministry's delivery of the programme.

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Scaling Positive Parenting to Reduce Violence Against Children in the Context of the Triple Threat of COVID-19, Conflict, and Climate Crisis (2023-2024). Funded by the Global Partnership to End Violence Against Children, PLH is working with government ministries in Burkina Faso, Cote d'Ivoire, Ethiopia, Nigeria, and Zimbabwe to assess current parenting support programme implementation and capacity, identify recommendations to strengthen national parenting support programmes, and develop locally adapted and translated versions of PLH's parenting support materials for use in parent education programmes.

Naungan Kasih at Scale in Malaysia (2023-2024). Funded by The Human Safety Net, PLH is partnering with UNICEF Malaysia, Universiti Putra Malaysia, Malaysian Association of Social Workers, and University of Oxford to develop a combined in-person / digital parenting support programme that can be delivered at a national scale for parents of children under 6 years of age. In 2023, PLH and partners developed the National Roadmap for Universal Access to Parenting Support, formed the Malaysian National Parenting Consortium and Parenting Scale-Up Working Group, co-developed an in-person / digital parenting support programme and translated it into Bahasa Melayu, and trained government and civil society parenting support facilitators. In 2024, PLH and partners will pilot the parenting support programme delivered both through government and civil society parenting support providers.

Parenting for Refugees Malaysia (2023-2024). Funded by UNICEF Malaysia, PLH partnered with UNICEF Malaysia to design a parenting support programme for Rohingya refugee families in Malaysia, with particular focus on male caregivers. Focus group sessions were held in 2023 with Rohingya fathers, mothers, and community leaders, as well as service providers for Rohingya refugees and academics studying the Rohingya refugee experience in Malaysia. Programme design and user testing will be conducted in 2024.

Parenting for Children in Crisis (2023-2025). Funded as part of Playful Parenting for All and by University of Oxford, this project is designed to build a first responder delivery model to provide inclusive playful parenting and child protection support during humanitarian emergencies and crisis situations. In 2023, PLH partnered with humanitarian response organisations to distribute parenting in crisis tip sheets to 846,360 families affected by crises in Syria, Turkey, Pakistan, Ukraine, Sudan, Palestine, Israel, and Afghanistan. Initial analysis of pre-post studies in Ukraine and Pakistan show notable impact; The impressive impact in Ukraine included a 70% improvement in parent self-care, a 60% increase in reported hopefulness, a 58% reduction in the number of days parents felt depressed, a 67% improvement in healthy grieving, and a 65% decrease in physical abuse. In Pakistan, results indicate a 63% reduction in physical abuse, a 69% decrease in depression, a remarkable 121% improvement in healthy grieving, and a 107% enhancement in self-care. Additionally, there was a noteworthy 69% decline in emotional abuse and a 30% improvement in child safety.

Crianza con ConCiencia (2023-2024). Funded by UNICEF Mexico, PLH and the National Institute of Psychiatry initiated a project to promote positive parenting aiming to collaborate with Mexican government institutions in adapting, implementing, and expanding a program that supports caregivers in raising children and adolescents nationwide. In this initial stage of the project, collaboration will take place with the National System for the Integral Development of the Family (SNDIF), State DIF Systems, and the Ministry of Welfare. In 2023, PLH and partners adapted PLH's core programme for the Mexican context. Training of parenting support facilitators and delivery of the parenting programme pilot will occur in 2024.

Innovation

In 2023, PLH also achieved a number of technological milestones that had positive impacts across multiple parenting support projects, equipping PLH to positively impact even more parents in need. The production of ParentApp, our App-based delivery structure for parenting programmes, is now fully documented and managed through GitHub, enabling other open source developers to contribute to our work. Further, PLH is now supporting one ParentApp infrastructure, with features that can be turned on or off for each new context in which we support parents via the app. We have also produced a plug-in that enables facilitators to independently design and author parenting support content for their communities' needs.

We also made a number of improvements to ParentText, our chatbot delivery structure. We now limit parent time commitments to 5 minutes per day, enable parents to choose their own parenting goals, and have adopted other user-centred design practices from the tech industry to promote engagement and communicate information in simple and compelling ways.

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The detailed accounts for the year ending 31 December 2023 are shown on pages 12-23. The accounts show that PLH's turnover for the year 2023 was £1,659,706. Of this total, £1,646,821 was grant funding restricted to project use and £5,247 was grant funding for unrestricted use.

PLH's principal funding sources in 2023 included the following donors:

Contract	Start Date	End Date	Duration Months	Currency	Value contract	perInvoice amount
Africa 5 Nations	28/05/2023	28/03/2024	10	USD	625,000	625,000
GNCA - Oxford	01/08/2022	31/03/2023	8	GBP	101,150	80,920
						20,230
Oak Tides	01/03/2023	01/08/2023	5	USD	43,557	43,557
PAHO - LAC	03/11/2022	31/03/2023	4	USD	50,500	28,550
						20,936
						1,014
PPfA - LEGO Foundation	01/07/2023	30/06/2025	24	USD	3,000,000	740,418
						1,464,335
THSN – Malaysia	01/02/2023	30/11/2023	10	EUR	240,000	120,000
						120,000
UNICEF MALAYSIA				GBP	84,932	7,432
						17,049
UNICEF MEXICO	01/08/2023	30/09/2024	14	USD	406,320.49	87,664.12
						122,657.86
						(3,173.36)
UNICEF POLICY BENCHMARKING	10/07/2023	31/12/2024	18	USD	58,714	58,714
Wellspring - NIMR Tanzania	11/11/2022	01/11/2025	36	USD	543,317	50,653.60
						20,163.40
WHO parenting Handbook	01/02/2023	31/08/2023	7	GBP	28,827.64	12,361.29
						8,238.94
						8,227.41
Oxford Oak-Tides	01/03/2023	31/12/2023		USD	44,850	44,850

Funds received in FY 2022 but implemented in FY 2023 include the following:

Contract	Start Date	End Date	Length	Currency	Value contract	perInvoice amount
GPEVAC - Kenya Uganda	01/09/2022	30/09/2022	1	USD	217,400	207,010

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

PLH's reserves at 2023 year end were £883,703, of which £905,675 were restricted and £-21,972 unrestricted. To see restricted funds by project, please see Note 14 in PLH's Financial Statements.

The negative balance of unrestricted reserves is due to the handling of project management and consultant management income in PLH's accounting system, as these funds are currently held within project funds (which are restricted) rather than transferred to a general account. PLH management is prioritising transferring these funds to a general account moving forward to make clear the amount of unrestricted funds held and facilitate decision making.

PLH's reserve policy is to maintain its reserves at a level which equates to approximately 3 months of projected operating expenses. At the close of the 2023 financial year, PLH was operating in compliance with this policy.

Major risks

Risk Management

PLH's largest donor is the LEGO Foundation, which in 2023, signed an agreement to provide PLH with \$3 million USD between July 2023 and June 2025 to carry out the Playful Parenting for All Project. This grant remains the primary source of funding for core operations in 2024. To address the risk of dependency on one large donation source, PLH is transitioning from having a Chief of Sustainability, responsible for both operations and fundraising, to a management structure with a Chief of Operations and a dedicated Director of Strategic Partnerships. The Director of Strategic Partnerships will be singularly focused on fundraising, with particular attention to funding for core operations.

An additional risk facing PLH is our close collaboration with government partners to provide support to parents in need. While training government partners to deliver parenting support is necessary to achieve our goal of ensuring parents receive support on an ongoing, sustainable basis, some of our projects have faced delays as a result of coordinating with government requirements and schedules. In Malaysia, this resulted in a no-cost extension of our current project from 8 November 2023 to 30 September 2024. In Mexico, this resulted in a no-cost extension from August 2024 to December 2024.

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Future Plans

In addition to the specific project plans detailed above, Parenting for Lifelong Health will focus on the following core strategic activities to advance its mission:

Fundraise for sustainability. While PLH has been successful securing project-based funding, there is a need for flexible, core funding that will enable PLH to sustain its work on an ongoing basis. In addition to continuing to apply for flexible funding, PLH plans to hire a dedicated Director of Development in 2024 to facilitate this goal.

Increase operational sustainability. As a new organisation, PLH must ensure that its internal culture remains inclusive, respectful, and playful as both our work and our team grow. In 2024, PLH will carry out a 360 review of our organisational culture, and following feedback from the team, identify ways to continue to strengthen our work culture.

Promote the customisation of open-source, evidence-based parenting support tools. PLH is working to have both ParentApp and ParentChat registered as Digital Public Goods. This offers PLH access to funding that it cannot otherwise qualify for and positions PLH products on a global stage, allowing the charity to build a community of people who are using our code, adding features and creating sustainability and stability to these digital parenting support products. PLH is also working to establish very clear guides for partners who wish to localise or adapt these products with budgeting tools, work plans, and step-by-step instructions in an interactive format. Further, we aim to manage PLH products and services in a PLH GitHub repository by the end of 2024. This will allow PLH to have greater control over the product development roadmap, and engage a broader, more diverse set of product developers.

Increase the capacity of parenting support providers to deliver support to parents. Following the establishment of the Global Consortium in 2023, PLH will focus on strengthening the capacity of each member organisation, and the consortium's capacity as a whole, in 2024. We will accomplish this goal by hosting quarterly case studies, identifying and securing training opportunities, and co-creating a formal process for Global Consortium membership, including roles, responsibilities, and collaboration parameters.

Structure, governance and management

Parenting for Lifelong Health (PLH) uses a memorandum and articles of association as its governing document. The charity is a private limited company by guarantee without share capital use of "Limited" exemption.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lucie Cluver

Patrick Hoffmann

(Appointed 9 February 2023)

Bernadette Madrid

Dr Bahbak Midemadi

Olutoyin Olakanpo

Mark Tomlinson

(Resigned 12 April 2023)

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of trustees

Trustees are recruited to fill gaps in knowledge and skills identified by the board. The board approves trustee role descriptions for recruitment, subject to the maximum number of trustees that is permitted in PLH's Articles of Association. The vacancy is then openly advertised. Candidates for any open roles are shortlisted and interviewed by at least 2 trustees and the CEO. Trustees are appointed by existing trustees. This group then recommends a candidate to the wider board. A majority vote of 75% must be achieved in order for an offer to be made to the candidate.

A trustee may not act as a trustee unless they are admitted as a Member, sign a written declaration of willingness to be a trustee of the charity, are over 16 years of age, and are not disqualified from acting as a trustee or company director under the Charities Act or Companies Act.

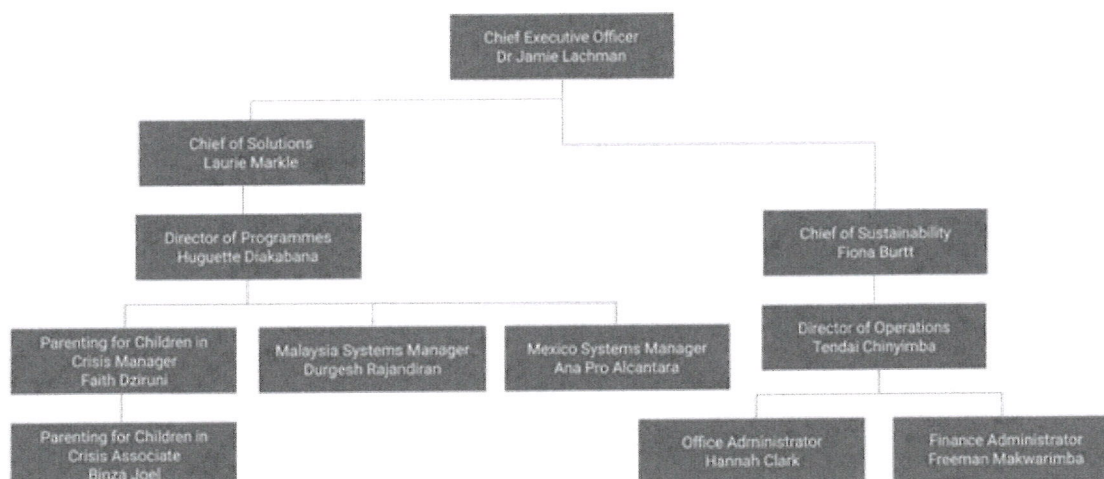
PLH Trustees serve for a period of three years from the date of their appointment. Upon expiration of their term of office, they are eligible for reappointment for a further three year term for a maximum of three consecutive terms.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

For the year ended 31 December 2023, PLH was governed by Professor Lucie Dale Cluver (appointed 15 February, 2022), Dr Bernadette Madrid (appointed 26 April, 2022), Mr Patrick Hoffmann (appointed 9 February 2023), Dr Mark Tomlinson (appointed 26 April, 2022, resigned 24 August 2023), Olutoyin Belinda Olakanpo (appointed 8 November, 2022), and Dr Bahbak Miremadi (8 November, 2022).

The day to day operations of the charity are delegated to the staff team under the direction of Dr Jamie Lachman, Chief Executive Officer (CEO). In 2023, the staff team grew from only the CEO to a team of 11.



Laurie Markle, Chief of Solutions, joined the executive team to oversee all PLH programme development, including technology development needed for successful programme delivery. Fiona Burtt, Chief of Sustainability, joined the executive team to lead the funding growth and diversification of the organisation to build a sustainable funding structure to support and expand PLH activities.

Auditor

In accordance with the company's articles, a resolution proposing that Critchleys Audit LLP be reappointed as auditor of the company will be put at a General Meeting.

PARENTING FOR LIFELONG HEALTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Lucie Cluver

Trustee

Date: **17/09/2024**

PARENTING FOR LIFELONG HEALTH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors of Parenting for Lifelong Health for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 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 charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PARENTING FOR LIFELONG HEALTH

Opinion

We have audited the financial statements of Parenting for Lifelong Health (the 'charity') for the year ended 31 December 2023 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 charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 requirements of the Companies Act 2006.

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, except to the extent otherwise explicitly stated in our report, 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.

PARENTING FOR LIFELONG HEALTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PARENTING FOR LIFELONG HEALTH

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

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

The financial statements for Parenting for Lifelong Health for the year ended 31 December 2022, were unaudited.

PARENTING FOR LIFELONG HEALTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PARENTING FOR LIFELONG HEALTH

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Kirtland (Senior Statutory Auditor)
for and on behalf of Critchleys Audit LLP

18/9/2024
.....

Chartered Accountants
Statutory Auditor

Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

PARENTING FOR LIFELONG HEALTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Unaudited Restricted funds	Total
		2023	2023	2023	2022	2022	2022
					restated	restated	restated
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	5,247	1,646,821	1,652,068	18,403	209,719	228,122
Charitable activities	4	-	-	-	30,820	-	30,820
Total income		<u>5,247</u>	<u>1,646,821</u>	<u>1,652,068</u>	<u>49,223</u>	<u>209,719</u>	<u>258,942</u>
Expenditure on:							
Charitable activities	5	35,330	939,526	974,856	43,420	11,339	54,759
Total expenditure		<u>35,330</u>	<u>939,526</u>	<u>974,856</u>	<u>43,420</u>	<u>11,339</u>	<u>54,759</u>
Net income/(expenditure)		<u>(30,083)</u>	<u>707,295</u>	<u>677,212</u>	<u>5,803</u>	<u>198,380</u>	<u>204,183</u>
Other recognised gains and losses:							
Other gains		-	-	-	2,308	-	2,308
Net movement in funds	7	<u>(30,083)</u>	<u>707,295</u>	<u>677,212</u>	<u>8,111</u>	<u>198,380</u>	<u>206,491</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		8,111	198,380	206,491	-	-	-
Fund balances at 31 December 2023		<u>(21,972)</u>	<u>905,675</u>	<u>883,703</u>	<u>8,111</u>	<u>198,380</u>	<u>206,491</u>

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

PARENTING FOR LIFELONG HEALTH

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		Unaudited 2022 as restated	
	Notes	£	£	£	£
Current assets					
Debtors	11	92,259		-	
Cash at bank and in hand		865,610		217,771	
		957,869		217,771	
Creditors: amounts falling due within one year	12	(74,166)		(11,280)	
Net current assets			883,703		206,491
Net assets excluding pension liability			883,703		206,491
The funds of the charity					
Restricted income funds	14	905,675		198,380	
Unrestricted funds		(21,972)		8,111	
		883,703		206,491	

The financial statements were approved by the trustees on 17/09/2024



Lucie Cluver

Trustee

Company registration number 13918382 (England and Wales)

PARENTING FOR LIFELONG HEALTH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	Unaudited 2022 £	£
Cash flows from operating activities					
Cash generated from operations	19	647,839		217,771	
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents		647,839		217,771	
Cash and cash equivalents at beginning of year		217,771			-
Cash and cash equivalents at end of year		865,610		217,771	

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Parenting for Lifelong Health is a private company limited by guarantee, registered as a charity, incorporated in England and Wales. The registered office is Barnett House, 32 - 36 Wellington Square, Oxford, OX1 2ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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 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 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.

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.

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.

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 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.

1.7 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.

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.

1.8 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.

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Restated unrestricted funds 2022 £	Restated restricted funds 2022 £	Restated total 2022 £
Donations and gifts	-	-	-	6,000	-	6,000
Grants	5,247	1,646,821	1,652,068	12,403	209,719	222,122
	<u>5,247</u>	<u>1,646,821</u>	<u>1,652,068</u>	<u>18,403</u>	<u>209,719</u>	<u>228,122</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	-	30,820
Other income	<u>-</u>	<u>30,820</u>

5 Expenditure on charitable activities

	Project costs 2023 £	Project costs 2022 £
Direct costs		
Staff costs	461,564	-
Project costs	428,667	45,266
	<u>890,231</u>	<u>45,266</u>
Share of support and governance costs (see note 6)		
Support	45,550	4,375
Governance	39,075	5,118
	<u>974,856</u>	<u>54,759</u>
Analysis by fund		
Unrestricted funds	35,330	43,420
Restricted funds	939,526	11,339
	<u>974,856</u>	<u>54,759</u>

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs allocated to activities

	2023 £	2022 £
Bank charges	4,184	21
Payroll service charges	14,115	-
Recruitment costs	2,772	239
IT costs	23,196	-
Other support costs	1,284	4,115
Governance costs	39,074	5,118
	<u>84,625</u>	<u>9,493</u>
Analysed between:		
Project costs	<u>84,625</u>	<u>9,493</u>

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	<u>9,600</u>	<u>-</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Project and support	<u>10</u>	<u>-</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	412,432	-
Social security costs	28,056	-
Other pension costs	21,076	-
	<u>461,564</u>	<u>-</u>

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

(Continued)

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

	2023 Number	2022 Number
£90,001 to £100,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023 £	2022 £
Aggregate compensation	200,417	-

10 Taxation

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

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	5,150	-
Other debtors	74,393	-
Prepayments and accrued income	12,716	-
	92,259	-

12 Creditors: amounts falling due within one year

	2023 £	2022 £ restated
Other taxation and social security	5,467	-
Trade creditors	51,007	11,280
Other creditors	1,240	-
Accruals and deferred income	16,452	-
	74,166	11,280

13 Share capital

	2023 £	2022 £
Authorised		
2 Ordinary shares of 0p each	2	2

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 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 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
GPEVAC - Kenya	169,566	-	(122,267)	47,299
PAHO - LAC	28,814	817	(17,779)	11,852
Africa 5 Nations	-	486,682	(46,984)	439,698
GNCA - Oxford	-	101,150	(77,636)	23,514
Oak Tides	-	34,503	(34,539)	(36)
Oxford Oak Tides	-	35,486	(35,298)	188
PPfA - LEGO Foundation	-	596,447	(340,842)	255,605
THSN - Malaysia	-	209,313	(82,604)	126,709
UNICEF Malaysia	-	24,481	(16,925)	7,556
UNICEF Mexico	-	69,323	(85,546)	(16,223)
UNICEF Policy benchmarking	-	1,671	(3,509)	(1,838)
Wellspring - NIMR Tanzania	-	58,120	(55,209)	2,911
WHO Parenting Handbook	-	28,828	(20,388)	8,440
	<u>198,380</u>	<u>1,646,821</u>	<u>(939,526)</u>	<u>905,675</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
GPEVAC - Kenya	-	169,566	-	169,566
PAHO - LAC	-	40,153	(11,339)	28,814
	<u>-</u>	<u>209,719</u>	<u>(11,339)</u>	<u>198,380</u>

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

(Continued)

GPEVAC - Kenya Uganda: **Scaling up parenting programmes in**

Uganda and Kenya. The Purpose of this project was to strengthen positive parenting skills among parents and caregivers, enable children to grow-up in nurturing and supportive family environments, mitigate risks caused by COVID- 19 through promoting sustainable uptake of the programme, and facilitate scalability of evidence-based parenting programmes.

PAHO-LAC: **Supporting parents and caregivers: A mapping and scoping review of experiences in Latin America and the Caribbean (LAC).** The aim of this project was to explore and categorise evidence-based parenting programs in Latin America and the Caribbean (LAC), focusing on their approaches, content, delivery, targeted populations, and implementation processes.

Africa 5 Nations: **Scaling Positive Parenting to Reduce Violence Against Children in Sub-Saharan Africa in the Context of the Triple Threat of COVID-19, Conflict and Climate Crises.** With support from the Government of Japan, the objective of the Project is to help the pathfinding countries of Burkina Faso, Côte d'Ivoire, Ethiopia, Nigeria, and Zimbabwe start the process of enhancing their national infrastructure to provide and scale evidence-based and cost-effective parenting programmes.

GNCA Oxford: **Child Abuse Prevention in Humanitarian Crises - COVID-19 Child Abuse Prevention Emergency Response.** The aim of this project was to address the increased risk of child abuse caused by global crises such as pandemics, conflict, and climate change. It built on the success of earlier evidence-based parenting programs developed with UNICEF and WHO, which had reached 210 million people in 198 countries during COVID-19. This follow-on project adapted those resources to support families affected by the Ukraine war and Pakistan floods.

Oak Tides: **Bridge funding to support the immediate development of the Parenting for Lifelong Health charity and Global Consortium.** The bridged funding provided by Oak Foundation Children First Fund, a fund of Tides Foundation, has contributed significantly to the continued establishment of Parenting for Lifelong Health (PLH) as a leader in the catalytic scale-up of parenting support solutions to reduce violence against children (VAC), including child sexual abuse, and improve child development outcomes, across the Global South.

PPfA - LEGO Foundation: **"Playful Parenting for All: Building long-term sustainability for scaling playful parenting in the Global South through Parenting for Lifelong Health.** This grant's purpose is to contribute to a global movement to accelerate the scale-up of evidence-based playful parenting support in the Global South.

THSN Malaysia: **Naungan Kasih at Scale in Malaysia.** The project's objectives include developing a national roadmap for scaling up universal parenting support, creating a hybrid in-person, remote, and digital parenting model, training government and civil society personnel to deliver this model, providing evidence-based parenting support to families with young children, monitoring and evaluating the programme's impact, and securing resources for sustained scale-up through 2024 and 2025.

UNICEF Malaysia: **Parenting for Refugees Malaysia.** The project aims to adapt the ParentText digital parenting program, including the Naungan Kasih, Gender Transformative, and Refugee Parenting Modules, to meet the specific cultural and contextual needs of parents and caregivers in Malaysia, particularly among refugees.

UNICEF Mexico: **Crianza con ConCiencia.** The project aims to test and establish a model for integrating evidence-based playful parenting support into existing systems in Mexico to address mental health issues and violence among children, adolescents, and caregivers.

Wellspring NIMR Tanzania. **Building a National Parenting Support system in Tanzania.** The overall project goal is to create an enabling environment for scaling evidence-based parenting support to reduce violence against children in Tanzania and improve child wellbeing.

WHO Parenting Handbook: **Global Parenting Intervention Handbook.** The project aimed to create a practitioner-focused handbook to guide the selection, design, evaluation, implementation, and scaling of evidence-based parenting interventions for preventing maltreatment and improving parent-child relationships in children aged 0-17. This resource will complement existing WHO guidelines on the topic.

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

(Continued)

15 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 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	8,111	5,247	(35,330)	-	(21,972)
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	-	49,223	(43,420)	2,308	8,111

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	(21,972)	905,675	883,703
	(21,972)	905,675	883,703
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	8,111	198,380	206,491
	8,111	198,380	206,491

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

PARENTING FOR LIFELONG HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

18 Prior year adjustment

The prior year accounts have been restated to prepare the accounts on an accruals basis and to ensure income has been recognised in line with the Charities SORP.

19 Cash generated from operations	2023 £	2022 £
Surplus for the year	677,212	204,183
Adjustments for:		
Foreign exchange differences	-	2,308
Movements in working capital:		
(Increase) in debtors	(92,259)	-
Increase in creditors	62,886	11,280
Cash generated from operations	647,839	217,771

20 Analysis of changes in net funds

The charity had no material debt during the year.