

UNCONDITIONAL PARENTING MCR
Unaudited Financial Statements
30 September 2025



WHITESIDE AND DAVIES
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UNCONDITIONAL PARENTING MCR

Financial Statements

Year ended 30 September 2025

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UNCONDITIONAL PARENTING MCR

Trustees' Annual Report

Year ended 30 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	UNCONDITIONAL PARENTING MCR
Charity registration number	1208545
Principal office	1 EAST MEADE PRESTWICH MANCHESTER M25 0JJ
The trustees	Mrs S R Lisser Rabbi Y R Rubin Mr C C Y Scherer
Independent examiner	C Frenkel FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

UNCONDITIONAL PARENTING MCR is a Charitable incorporated organisation (CIO) and is constituted under a Foundation dated 05 June 2024. It is a registered charity with a charity number being 1208545. Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

The Trustees in office throughout the year were Mrs SR Lisser, Rabbi YR Rubin and Mr CY Scherer. The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full trustees' meetings. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Objectives and activities

The Charity's objective is to provide, for the benefit of the public, assistance through conciliation and reconciliation activities such as support groups and guidance between parents and children who are members of the Orthodox Jewish community and are experiencing a breakdown in their relationship.

UNCONDITIONAL PARENTING MCR

Trustees' Annual Report *(continued)*

Year ended 30 September 2025

Achievements and performance

I am pleased to present the annual trustee report for UNCONDITIONAL PARENTING MCR. As trustees, we are committed to transparency and accountability, and we aim to provide you with an overview of the financial activities and achievements during the past year.

During the year, UNCONDITIONAL PARENTING MCR received a total of £57,539 in donations. We are grateful for the generosity of our donors, and these funds have played a crucial role in supporting our mission to alleviate poverty. Funds were utilised to support events and speaker sessions aimed at strengthening relationships between parents and children. These activities focused on improving communication, rebuilding trust, and fostering positive family engagement. The trustees are satisfied that the expenditure effectively advanced the charity's objectives and delivered meaningful benefits to participating families.

There was no fundraising costs incurred during the year.

There were no related party transactions in the reporting period.

There was a net surplus in funds during the year amounting to £6,349.

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. Overall, the year was a good one in terms of income generated from donations and charitable activity expended. On behalf of UNCONDITIONAL PARENTING MCR, we extend our heartfelt gratitude to all our donors and supporters. Your commitment to our cause empowers us to make a meaningful impact on the lives of individuals and communities facing the harsh realities of poverty.

The trustees' annual report was approved on 7 November 2025 and signed on behalf of the board of trustees by:

Mr C C Y Scherer
Trustee

UNCONDITIONAL PARENTING MCR

Independent Examiner's Report to the Trustees of UNCONDITIONAL PARENTING MCR

Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of UNCONDITIONAL PARENTING MCR ('the charity') for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

C Frenkel FCCA
Independent Examiner
158 Cromwell Road
Salford
M6 6DE

UNCONDITIONAL PARENTING MCR

Statement of Financial Activities

Year ended 30 September 2025

		2025	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	57,539	57,539
Total income		<u>57,539</u>	<u>57,539</u>
Expenditure			
Expenditure on charitable activities	5,6	51,190	51,190
Total expenditure		<u>51,190</u>	<u>51,190</u>
Net income and net movement in funds		<u>6,349</u>	<u>6,349</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>6,349</u>	<u>6,349</u>

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

The notes on pages 6 to 10 form part of these financial statements.

UNCONDITIONAL PARENTING MCR

Statement of Financial Position

30 September 2025

	Note	2025 £
Current assets		
Cash at bank and in hand		7,069
Creditors: amounts falling due within one year	12	<u>720</u>
Net current assets		<u>6,349</u>
Total assets less current liabilities		<u>6,349</u>
Net assets		<u><u>6,349</u></u>
 Funds of the charity		
Unrestricted funds		<u>6,349</u>
Total charity funds	13	<u><u>6,349</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2025, and are signed on behalf of the board by:

Mr C C Y Scherer
Trustee

The notes on pages 6 to 10 form part of these financial statements.

UNCONDITIONAL PARENTING MCR

Notes to the Financial Statements

Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 EAST MEADE, PRESTWICH, MANCHESTER, M25 0JJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UNCONDITIONAL PARENTING MCR

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNCONDITIONAL PARENTING MCR

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Donations		
Donations	57,539	57,539

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £
Direct charitable activity	49,246	49,246
Support costs	1,944	1,944
	51,190	51,190

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £
Direct charitable activity	46,646	2,600	1,224	50,470
Governance costs	—	—	720	720
	<u>46,646</u>	<u>2,600</u>	<u>1,944</u>	<u>51,190</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2025 £
General office	1,200	1,200
Finance costs	24	24
Governance costs	720	720
	<u>1,944</u>	<u>1,944</u>

8. Analysis of grants

	2025 £
Grants to institutions	
Kesher Nafshi	2,600
Total grants	<u>2,600</u>

9. Independent examination fees

	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>

10. Staff costs

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

UNCONDITIONAL PARENTING MCR

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

12. Creditors: amounts falling due within one year

	2025 £
Accruals and deferred income	<u>720</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 October 20 24 £	Income £	Expenditure £	At 30 September 2025 £
General funds	<u>—</u>	<u>57,539</u>	<u>(51,190)</u>	<u>6,349</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	7,069	7,069
Creditors less than 1 year	<u>(720)</u>	<u>(720)</u>
Net assets	<u>6,349</u>	<u>6,349</u>