

# **Calderdale Parents and Carers**

Charity number 1109413

A company limited by guarantee number 05098716

## **Annual Report and Financial Statements for the year ended 31 March 2015**



West Yorkshire Community Accounting Service

# **Calderdale Parents and Carers**

## **Annual Report and Financial Statements for the year ended 31 March 2015**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 14

**Prepared by West Yorkshire Community Accounting Service**

# Calderdale Parents and Carers

## Trustees' report for the year ended 31 March 2015

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Fielden	Chair	
Judith Kahn	Vice-Chair - To January 2015	Resigned September 2015
Nicholas Wigmore	Treasurer - To January 2015	
Julie Baldock	Vice-Chair - From January 2015	
Kelly Crossley		Resigned March 2015
Kim Glendenning		Resigned October 2015
Claire Donnelly		
Gail Broadbent		
Mary Iveson		Appointed November 2014
Corinne Kielty	Treasurer - From January 2015	Appointed November 2014 Resigned September 2015

**Company secretary** Amanda Goulding

**Charity number** 1109413 Registered in England and Wales

**Company number** 05098716 Registered in England and Wales

### Registered and principal address

Hanson Lane Enterprise Centre  
Hanson Lane  
Halifax  
HX1 5PG

### Bankers

Barclays Bank plc	Nationwide International Ltd	Cooperative Bank
Halifax Business Centre	PO Box 217	PO Box 250
39-47 Commercial Street	5-11 St Georges Street	Delf House
Halifax	Douglas	Southway
HX1 1BG	Isle of Man	Skelmersdale
	IM99 1RN	

### Independent examiner

Helen Galvin FCCA

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 April 2004. It is governed by a memorandum and articles of association, dated 8 April 2004, amended by special resolutions dated 4 April 2005, 11 July 2011 and 29 October 2014. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Calderdale Parents and Carers**

## **Trustees' report (continued) for the year ended 31 March 2015**

### **Objectives and activities**

#### **The charity's objects**

To provide relief and support to children with disabilities and/or special educational needs, their parents and carers by working in partnership with all agencies providing services and support to said persons with the object of improving services, promoting positive access, social inclusion, protection and wellbeing of such persons.

#### **The charity's main activities**

The main activities of Calderdale Parents and Carers Council fall broadly under the banner of services and activities that have a benefit to and improve outcomes for families of disabled children and young people. This is principally achieved through the delivery of a range of projects, representing the views of families with statutory agencies and creating services that are based upon needs identified by families of disabled children and young people.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to work together with the families and carers of disabled children and young people to create positive change in their daily lives.

#### **Achievements and performance**

The past financial year has been reasonably stable with minimal staffing changes. This has enabled CPC to embed new operational policies and procedures to ensure consistent high quality services and the collection and interpretation of impact data.

One of the main focuses of the year has been to increase our membership. Membership between April 2014 and March 2015 increased by 169 (32.5%). We will continue to strive to further increase our membership over the coming years.

Our support services have also developed.

The Advocacy service has struggled to meet demand with over 600 cases being dealt with, since it started in August 2013. The advocacy service now also has 10 active volunteers.

We have launched a Sleep Project pilot during the year which has supported a number of families to implement positive sleep strategies, helping both the child and their parents get a good nights' sleep. We are hoping to secure funding to continue the service beyond October 2015.

We were also successful in gaining the Independent Supporter contract for Calderdale in August 2014. The uptake of the service was slow to start with but we are seeing a steady increase in demand.

The work to redefine and reinvigorate the Parent Carer Forum has continued. A new Participation Officer, Elsa Ward, was employed in October and has helped the Forum to develop further. We now have elected Joint Chairs and have at least one parent representative sitting on each of the SEN Reform Implementation working groups.

#### **Financial review**

The net income for the year after transfers was £1,604, including net income of £15,897 on unrestricted funds and net expenditure of £14,294 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £56,406.

To ensure the financial viability of the fund and its ability to meet its ongoing commitments the CPC will endeavour to maintain, on average, sufficient reserves to cover three months' expenditure.

# Calderdale Parents and Carers

## Trustees' report (continued) for the year ended 31 March 2015

### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

# Calderdale Parents and Carers

## Independent examiner's report to the trustees of Calderdale Parents and Carers

I report on the accounts of the charitable company for the year ended 31 March 2015, which are set out on pages 6 to 14.

### Respective responsibilities of the trustees and the examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: .....

Name: Helen Galvin

Relevant professional qualification or body: FCCA

Date: .....

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Calderdale Parents and Carers**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2015**

	Notes	2015 Unrestricted funds £	2015 Restricted funds £	2015 Total funds £	2014 Total funds £
<b>Incoming resources</b>					
Grants and donations	(2)	6,042	222,607	228,649	197,615
Contract income		50,729	-	50,729	67,660
Training and other income		1,192	-	1,192	10,463
Bank interest		283	-	283	267
<b>Total incoming resources</b>		<b>58,246</b>	<b>222,607</b>	<b>280,853</b>	<b>276,005</b>
<b>Resources expended</b>					
Salaries, NIC and pensions	(3 & 4)	32,187	154,710	186,897	189,583
Payroll and pension charges		805	628	1,433	713
Recruitment		-	-	-	1,334
Other staffing costs		-	1,014	1,014	-
Staff training		1,622	7,514	9,136	889
Volunteer training		92	578	670	62
Consultancy fees		1,505	24,270	25,775	33,325
Rent		4,140	13,652	17,792	16,672
Utilities		515	3,377	3,892	6,843
Cleaning		-	1,726	1,726	-
Furniture and equipment		593	233	826	7,385
Insurance		712	-	712	1,343
Other general running costs		582	34	616	651
Legal and professional fees		35	-	35	1,351
Accountancy and independent examination		1,512	-	1,512	1,440
Photocopying		1,121	1,702	2,823	1,519
Postage and telephones		1,748	1,937	3,685	2,584
Promotion and publicity		2,036	270	2,306	3,121
Resources		-	22	22	49
Room hire		274	1,096	1,370	3,832
Stationery and office materials		3,640	1,292	4,932	3,707
Subscriptions		-	1,637	1,637	3,551
Travel and subsistence		45	2,960	3,005	4,034
Governance		378	234	612	352
Other operational costs		-	1,273	1,273	352
Activities and events		681	4,039	4,720	3,242
Fundraising expenditure		27	-	27	-
Grant repayment		-	-	-	351
Depreciation		802	-	802	803
<b>Total resources expended</b>		<b>55,052</b>	<b>224,198</b>	<b>279,249</b>	<b>289,088</b>
<b>Net income / (expenditure) before transfers</b>		<b>3,194</b>	<b>(1,591)</b>	<b>1,604</b>	<b>(13,083)</b>
Transfers between funds		12,703	(12,703)	-	-
<b>Net income / (expenditure)</b>		<b>15,897</b>	<b>(14,294)</b>	<b>1,604</b>	<b>(13,083)</b>
<b>Fund balances brought forward</b>		<b>41,249</b>	<b>28,109</b>	<b>69,358</b>	<b>82,441</b>
<b>Fund balances carried forward</b>	(5)	<b>57,146</b>	<b>13,815</b>	<b>70,962</b>	<b>69,358</b>

All incoming resources and resources expended derive from continuing activities.

# Calderdale Parents and Carers

## Balance sheet

as at 31 March 2015

	2015	2015	2015	2014
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (6)	740	-	740	1,542
<b>Total fixed assets</b>	<u>740</u>	<u>-</u>	<u>740</u>	<u>1,542</u>
<b>Current assets</b>				
Debtors and prepayments (7)	32,900	-	32,900	13,659
Cash at bank and in hand (8)	72,521	40,020	112,541	189,438
<b>Total current assets</b>	<u>105,421</u>	<u>40,020</u>	<u>145,441</u>	<u>203,097</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (9)	11,081	-	11,081	8,752
Deferred income	37,934	26,205	64,139	126,529
<b>Total current liabilities</b>	<u>49,015</u>	<u>26,205</u>	<u>75,220</u>	<u>135,281</u>
<b>Net current assets</b>	<u>56,406</u>	<u>13,815</u>	<u>70,221</u>	<u>67,816</u>
<b>Total assets less current liabilities</b>	<u>57,146</u>	<u>13,815</u>	<u>70,961</u>	<u>69,358</u>
<b>Net assets</b>	<u>57,146</u>	<u>13,815</u>	<u>70,961</u>	<u>69,358</u>
<b>Funds</b>				
Unrestricted funds	57,146	-	57,146	41,249
Restricted funds	-	13,815	13,815	28,109
<b>Total funds</b>	<u>57,146</u>	<u>13,815</u>	<u>70,961</u>	<u>69,358</u>

For the year ending 31 March 2015 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: .....

(Trustee)

Name .....

Date: .....

# **Calderdale Parents and Carers**

## **Notes to the accounts**

### **for the year ended 31 March 2015**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective April 2008).

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, fittings and equipment: over 5 years

##### **Pensions**

The charity operates a funded multi-employer defined benefit pension scheme for the benefit of its employees (see note 4).

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term.

**Calderdale Parents and Carers**  
**Notes to the accounts continued**  
**for the year ended 31 March 2015**

<b>2 Grants and donations</b>	2015	2015	2015	2014
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Calderdale MBC	5,000	109,814	114,814	69,221
Department for Education	-	15,000	15,000	12,600
The Brelms Trust	-	3,111	3,111	3,111
Big Lottery Fund	-	45,215	45,215	31,032
Bailey Thomas Charitable Fund	-	-	-	5,000
DWP - Office for Disability Issues	-	14,515	14,515	12,053
NHS - Clinical Commissing Group	-	34,952	34,952	63,349
Donations	1,042	-	1,042	1,249
	<u>6,042</u>	<u>222,607</u>	<u>228,649</u>	<u>197,615</u>

<b>3 Staff costs and numbers</b>	2015	2014
	£	£
Gross salaries	162,754	168,589
Social security costs	14,291	13,719
NIC Employment allowance	(2,000)	-
Pensions	11,852	7,275
	<u>186,897</u>	<u>189,583</u>

The average number employees during the year was 9.6 (2014: 9.2).  
There were no employees with emoluments above £60,000.

**4 Pension**

Calderdale Parents and Carers (the charity) participates in The CARE Scheme (the 'Scheme'), which is a funded multi-employer defined benefit scheme.

The main benefits provided by the Scheme are:

- A pension of one-eightieth of the member's career average revalued earnings for each year (and months proportionately) of pensionable service if contracted-out of the State Scheme; or
- A pension of one-hundredth of the member's career average revalued earnings for each year (and months proportionately) of pensionable service if contracted-into the State Scheme.

# **Calderdale Parents and Carers**

## **Notes to the accounts continued**

### **for the year ended 31 March 2015**

#### **4 Pension continued**

##### **Contributions prior to 1 July 2015**

For members in the one-eightieth structure of the Scheme, employers pay contributions at the rate of 10.6% of earnings and members pay contributions based on an age-related scale (equal to age divided by ten, plus 0.5).

For members in the one-hundredth structure of the Scheme, employers pay contributions at the rate of 8.8% of earnings and members pay contributions based on an age-related scale (equal to age divided by 10, minus 0.5).

In addition, employers may choose to pay any Future Service Contribution Rate (FSCR) combination that is shared between Members and Employers, as long as the maximum Member contribution rates are [ (age / 10) + 0.5 ]% (one-eightieth structure) and [ (age / 10) – 0.5 ]% (one-hundredth structure). For reference, the total FSCRs from 1 April 2012 are 15.5% (one-eightieth structure) and 12.7% (one-hundredth structure).

Employers that have closed the one-eightieth structure of the Scheme to new entrants are required to pay an additional employer contribution loading of 2.0% to reflect the higher costs of a closed arrangement.

Employers that have closed the one-hundredth structure of the Scheme to new entrants are required to pay an additional employer contribution loading of 1.6% to reflect the higher costs of a closed arrangement.

##### **Contributions from 1 July 2015**

For members in the one-eightieth structure of the Scheme, employers pay contributions at the rate of 22.8% per annum of member's earnings less member contributions.

For members in the one-hundredth structure of the Scheme, employers pay contributions at the rate of 18.9% per annum of member's earnings less member contributions.

In addition, employers may choose to pay any Future Service Contribution Rate (FSCR) combination that is shared between members and employers, as long as the maximum member contribution rates are [ (age / 10) + 3.5 ]% (one-eightieth structure) and [ (age / 10) + 2.5 ]% (one-hundredth structure). For reference, the total FSCRs from 1 July 2015 are 22.8% (one-eightieth structure) and 18.9% (one-hundredth structure).

Employers that have closed the one-eightieth structure of the Scheme to new entrants are required to pay an additional employer contribution loading of 1.3% to reflect the higher costs of a closed arrangement.

Employers that have closed the one-hundredth structure of the Scheme to new entrants are required to pay an additional employer contribution loading of 0.8% to reflect the higher costs of a closed arrangement. A defined contribution (DC) structure of the Scheme has been available since 1 April 2011. From 1 April 2013, employers have had the freedom to set both the employer and member contribution rates for their organisation in the DC structure.

As at the balance sheet date there were seven active members of the Scheme employed by the Charity. The annual pensionable payroll in respect of these members was £133,706.

The Charity continues to offer membership of the Scheme to its employees.

During the accounting period the employer paid contributions at the rate of 10% for members in the one-eightieth structure

# Calderdale Parents and Carers

## Notes to the accounts continued

### for the year ended 31 March 2015

#### 4 Pension continued

##### Actuarial Valuation

The Trustee commissions an actuarial valuation of the Scheme every three years. The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by the members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

It is not possible in the normal course of the events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Scheme is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of total Scheme assets. Accordingly, due to the nature of the Scheme, the accounting charge for the period under FRS17 represents the employer contribution payable.

The last formal valuation of the Scheme was performed as at 30 September 2013 by a professionally qualified Actuary using the 'projected unit' method. The market value of the Scheme's assets at the valuation date was £35.6 million. The valuation revealed a deficit of assets compared to liabilities of £16.4 million, equivalent to a past service funding level of 68%

The financial assumptions underlying the valuation as at 30 September 2013 were as follows:

	% pa
Rate of return pre retirement (non-orphans)	4.7
Rate of return post retirement (non-orphans)	3.7
Rate of return pre retirement (orphans)	3.4
Rate of return post retirement (orphans)	3.4
Rate of pension increases pre 5 April 2005	2.5
Rate of pension increases post 5 April 2005	2.0
Rate of price inflation (RPI)	3.2
Rate of price inflation (CPI)	2.5

If an actuarial valuation reveals a shortfall of assets compared to liabilities the Trustee must prepare a Recovery Plan setting out the steps to be taken to make up the shortfall.

Following consideration of the results of the actuarial valuation, it was agreed that the shortfall of £16.4 million would be dealt with by the payment of deficit contributions. The existing Recovery Plan, put into place following the 2010 valuation, has been replaced by a new Recovery Plan, effective from 1 July 2015.

##### **1 April 2012 - 30 June 2015**

An amount of £208,000 per annum, increasing each year by 3% is required. The Charity's share of these deficit contributions is £636 per annum, payable in monthly instalments of £53.04. These deficit contributions are in addition to the contribution rates set out above.

##### **1 July 2015 - 30 April 2027**

An amount of £1,152,000 per annum, increasing on 1 July each year by 3% is required. The Charity's share of these deficit contributions is £2,753 per annum, payable in monthly instalments of £229.42. These deficit contributions are in addition to the contribution rates set out above.

In addition to the above, an amount of £176,586 per annum, increasing on 1 July each year by 3% is required for Scheme expenses. The Charity's share of these Scheme expenses is £422 per annum, payable in monthly instalments of £35.17.

# **Calderdale Parents and Carers**

## **Notes to the accounts continued**

### **for the year ended 31 March 2015**

#### **4 Pension continued**

##### **Employer 'Debt on Withdrawal'**

As a result of pension scheme legislation there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up.

The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buyout basis i.e the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amount of debt can therefore be volatile over time.

##### **Potential employer debt is treated as a contingent liability**

The Charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the CARE Pension Scheme, based on the financial position of the Scheme as at 30 September 2014. At this date the estimated employer debt for the Charity was £141,000.

**Calderdale Parents and Carers**  
**Notes to the accounts continued**  
**for the year ended 31 March 2015**

<b>5 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
CMBC - Early Intervention Grant	4,099	-	4,099	-	-
Big Lottery Fund	4,401	45,215	39,921	-	9,695
DWP - Office for Disability Issues	2,340	14,515	16,855	-	-
NHS - Clinical Commissioning Group	17,269	34,952	48,703	-	3,518
The Brelms Trust	-	3,111	3,111	-	-
CMBC - Childrens Fund	-	32,210	31,608	-	602
CMBC - Clinical Commissioning Group	-	77,604	64,901	12,703	-
Department for Education	-	15,000	15,000	-	-
	<u>28,109</u>	<u>222,607</u>	<u>224,198</u>	<u>12,703</u>	<u>13,815</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
CMBC - Early Intervention Grant	To employ a early intervention keyworker
Big Lottery Fund	Towards an advocacy worker
DWP - Office for Disability Issues	Towards 'business' development
NHS - Clinical Commissioning Group	For counselling and befriending
The Brelms Trust	To rent space to house the toy library and promote the service
CMBC - Childrens Fund	To deliver agreed objectives as per the partnership agreement
CMBC - Clinical Commissioning Group	To support the implementation of SEN reforms in Calderdale
	The transfer to unrestricted funds was due to an agreement from CMBC to use unspent funds on the delivery of general services
Department for Education	Towards a parent carer participation programme

<b>6 Tangible assets</b>	Fixtures, fittings & equipment	Total
<u>Cost</u>	£	£
At 1 April 2014	4,015	4,015
Additions	-	-
At 31 March 2015	<u>4,015</u>	<u>4,015</u>
<b><u>Depreciation</u></b>		
At 1 April 2014	2,473	2,473
Charge for year	802	802
At 31 March 2015	<u>3,275</u>	<u>3,275</u>
<b><u>Net book value</u></b>		
At 31 March 2015	<u>740</u>	<u>740</u>
At 31 March 2014	<u>1,542</u>	<u>1,542</u>

**Calderdale Parents and Carers**  
**Notes to the accounts continued**  
**for the year ended 31 March 2015**

<b>7 Debtors and prepayments</b>	2015	2014
	£	£
Debtors	25,491	11,707
Prepayments	7,409	1,952
	<u>32,900</u>	<u>13,659</u>

<b>8 Cash at bank and in hand</b>	2015	2014
	£	£
Current account	20,908	98,383
Deposit accounts	91,196	91,042
Cash in hand	437	13
	<u>112,541</u>	<u>189,438</u>

<b>9 Creditors and accruals</b>	2015	2014
	£	£
Creditors	7,006	7,130
Accruals	4,075	1,622
	<u>11,081</u>	<u>8,752</u>

**10 Trustee expenses**

During the year one trustee was paid a total of £49 in respect of travel (previous year: 1 trustee and £190 for travel).

**11 Related party transactions**

**Remuneration and benefits**

		2015	2014
		£	£
<b>Name of trustee or related party</b>	<b>Legal authority</b>		
ABG Consulting	Governing document	1,200	-
Helen Norris	Governing document	-	1,067
Helen Swift	Governing document	-	908
		<u>1,200</u>	<u>1,975</u>

The above related party is connected to the secretary and was paid for health and safety work.

**12 Operating leases**

Payable under non-cancellable operating leases	Photocopier
	£
Within one year	884
In more than one year but not more than five years	147
	<u>1,031</u>