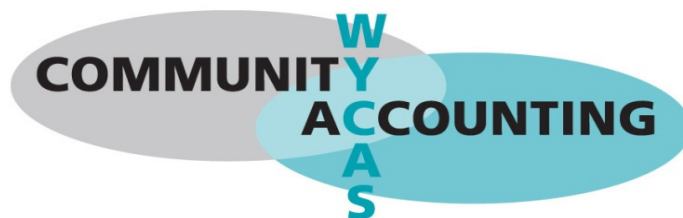


Calderdale Parents and Carers

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements for the year ended 31 March 2016



West Yorkshire Community Accounting Service

Calderdale Parents and Carers

Annual Report and Financial Statements for the year ended 31 March 2016

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

Prepared by West Yorkshire Community Accounting Service

Calderdale Parents and Carers

Trustees' report for the year ended 31 March 2016

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	
Julie Baldock	Vice-Chair	
Judith Kahn		Resigned September 2015
Nicholas Wigmore	Treasurer	
Corinne Kielty	Treasurer	Resigned September 2015
Kim Glendenning		Resigned October 2015
Claire Donnelly		Resigned September 2016
Gail Broadbent		Resigned February 2016
Mary Iveson		

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

Nationwide International Ltd PO Box 217 5-11 St Georges Street Douglas Isle of Man IM99 1RN	Barclays Bank PLC 1 Churchill Place London E14 5HP	Cooperative Bank PO Box 250 Delf House Southway Skelmersdale
------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------	--------------------------------------------------------------------------

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 2016

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

Income in this financial year has been slightly less than the 2014-15, although we have been able to manage the slight decrease in income by not replacing a member of staff who left the organisation.

The year hasn't been an easy one, particularly in regard to income generation as we have been acutely aware that some grants including two from the CCG and the Lottery grant would be ending, together with a reduction in SEN Reform implementation funds beyond March 2016.

We implemented our funding strategy which included a number of grant applications, including efforts to develop and establish a platform for a self-sustainable future.

Unfortunately, the difficult national financial situation and the impact of austerity cuts have been reflected in our search for grant funding. A number of strong grant applications have been rejected because of the increased competition for such grants nationally. We had no choice in having to make two members of the staff team redundant at the end of the financial year.

We did however, manage to secure the renewal of the Independent Supporters contract for Calderdale, enabling us to offer Independent Support to parent carers and young people who are undergoing the EHC process.

Whilst securing income has proved difficult, demand for the service continues to increase. Membership has increased yet again with 254 new members joining the organisation during 2015-16, resulting in a membership of 886 as at the end of March 2016, an increase of 29%.

The increase in membership is also being represented in the number of members participating in consultations and the annual survey. 92 parent carers completed the 2015 annual survey, an increase of 21 (24%). The organisation completed 11 different consultations during the year.

Family Voice Calderdale have developed over the year and held their first annual conference in January which was attended by 44 people. The conference collated the issues that parent carers have and used this information to plan their work and priorities for the following year.

General support work continued to grow over the year, despite one less practitioner in the team. We saw an increase in the number of parent carers visiting the office month on month to attend peer support groups, workshops, advocacy and sleep support.

Financial review

The net expenditure for the year (before other recognised losses) was £8,896, including net expenditure of £8,685 on unrestricted funds and net expenditure of £211 on restricted funds.

The recognised loss figure is £32,064 which relates to the provision for the actuarial loss on the defined pension scheme, which has been allocated against unrestricted funds.

The net expenditure for the year after the above provision was £40,960, including net expenditure of £40,749 on unrestricted funds and net expenditure of £211 on restricted funds.

Calderdale Parents and Carers

Trustees' report (continued) for the year ended 31 March 2016

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £45,382.

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.

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 (Charities SORP (FRSSE)), 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 2016, which are set out on pages 6 to 13.

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 (Charities SORP (FRSSE)).

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 2016

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
Income from:					
Grants and donations	(2)	46,463	132,670	179,133	228,649
Contract income		70,171	-	70,171	50,729
Training and other income		600	-	600	1,192
Bank interest		60	-	60	283
Fundraising income		1,128	-	1,128	-
Total income		118,422	132,670	251,092	280,853
Expenditure on:					
Salaries, NIC and pensions	(3 & 4)	84,651	98,479	183,130	186,897
Payroll, childcare and pension recovery plan charges		3,111	185	3,296	1,433
Recruitment		68	276	344	-
Other staffing costs		-	240	240	1,014
Staff training		334	1,020	1,354	9,136
Volunteer training		-	67	67	670
Consultancy fees		13,529	7,478	21,007	25,775
Rent		5,346	12,441	17,787	17,792
Utilities		3,998	-	3,998	3,892
Cleaning		1,548	3	1,551	1,726
Furniture and equipment		75	188	263	826
Insurance		728	-	728	712
Other general running costs		611	516	1,127	616
Legal and professional fees		-	-	-	35
Accountancy and independent examination		76	1,304	1,380	1,512
Photocopying		1,322	1,178	2,500	2,823
Postage and telephones		2,032	2,657	4,689	3,685
Promotion and publicity		343	654	997	2,306
Resources		-	-	-	22
Room hire		729	382	1,111	1,370
Stationery and office materials		2,764	1,068	3,832	4,932
Subscriptions		1,273	299	1,572	1,637
Travel and subsistence		1,436	2,583	4,019	3,005
Governance		825	-	825	612
Other operational costs		233	204	437	1,273
Activities and events		1,269	1,659	2,928	4,720
Fundraising expenditure		305	-	305	27
Depreciation		476	-	476	802
Bank charges		25	-	25	-
Total expenditure		127,107	132,881	259,988	279,250
Net (expenditure) / income		(8,685)	(211)	(8,896)	1,603
Other recognised losses					
Actuarial loss on defined benefit pension schemes		(32,064)	-	(32,064)	-
Net movement in funds		(40,749)	(211)	(40,960)	1,603
Fund balances brought forward		57,146	13,815	70,961	69,358
Fund balances carried forward	(5)	16,397	13,604	30,001	70,961

All incoming resources and resources expended derive from continuing activities.

Calderdale Parents and Carers

Balance sheet

as at 31 March 2016

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (6)	264	-	264	740
Total fixed assets	<u>264</u>	<u>-</u>	<u>264</u>	<u>740</u>
Current assets				
Debtors and prepayments (7)	27,745	-	27,745	32,900
Cash at bank and in hand (8)	53,499	13,604	67,103	112,541
Total current assets	<u>81,244</u>	<u>13,604</u>	<u>94,848</u>	<u>145,441</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (9)	11,862	-	11,862	11,081
Deferred income	24,000	-	24,000	64,139
Total current liabilities	<u>35,862</u>	<u>-</u>	<u>35,862</u>	<u>75,220</u>
Net current assets	<u>45,382</u>	<u>13,604</u>	<u>58,986</u>	<u>70,221</u>
Total assets less current liabilities	<u>45,646</u>	<u>13,604</u>	<u>59,250</u>	<u>70,961</u>
Creditors: amounts falling due after one year	<u>29,249</u>	<u>-</u>	<u>29,249</u>	<u>-</u>
Net assets	<u>16,397</u>	<u>13,604</u>	<u>30,001</u>	<u>70,961</u>
Funds				
Unrestricted funds	16,397	-	16,397	57,146
Restricted funds	-	13,604	13,604	13,815
Total funds	<u>16,397</u>	<u>13,604</u>	<u>30,001</u>	<u>70,961</u>

For the year ending 31 March 2016 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 January 2015).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name

Calderdale Parents and Carers

Notes to the accounts

for the year ended 31 March 2016

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 (Charities SORP (FRSSE)) the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective January 2015).

There has been a change to the treatment of the pension deficit accounting policy since last year following the adoption of the FRSSE rules where the deficit provision is to be shown as a unrecognised loss on the SOFA.

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.

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.

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 or to an earlier date if the lease can be determined without financial penalty.

Calderdale Parents and Carers
Notes to the accounts continued
for the year ended 31 March 2016

2 Grants and donations	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Calderdale MBC	46,358	42,764	89,122	114,814
Department for Education	-	13,786	13,786	15,000
The Brelms Trust	-	-	-	3,111
Big Lottery Fund	-	49,625	49,625	45,215
DWP - Office for Disability Issues	-	-	-	14,515
NHS - Clinical Commissing Group	-	26,205	26,205	34,952
CFFC - Ward Forum	-	290	290	-
Donations	105	-	105	1,042
	<u>46,463</u>	<u>132,670</u>	<u>179,133</u>	<u>228,649</u>

3 Staff costs and numbers	2016	2015
	£	£
Gross salaries	157,064	162,754
Redundancy	2,238	-
Social security costs	11,647	14,291
Employment allowance	(2,000)	(2,000)
Pensions	14,181	11,852
	<u>183,130</u>	<u>186,897</u>

The average number employees during the year was 8.8 (2015: 9.2).

There were no employees with emoluments above £60,000.

4 Pension

Calderdale Parents and Carers (the charity) participates in the Career Average Revalued Earnings ("CARE") Scheme (the 'Scheme'), which provides benefits to some 41 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2010. This actuarial valuation showed assets of £21.33m, liabilities of £23.97m and a deficit of £2.64m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

Calderdale Parents and Carers
Notes to the accounts continued
for the year ended 31 March 2016

4 Pension continued

Deficit contributions

From 1 April 2012 to 31 March 2022: £208,000 per annum

(payable monthly and increasing by 3.0% each year on 1st April)

A full actuarial valuation for the scheme was carried out at 30 September 2013. This actuarial valuation showed assets of £35.56m, liabilities of £51.94m and a deficit of £16.38m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

Deficit contributions

From 1 July 2015 to 31 April 2027: £1,152,000 per annum

(payable monthly and increasing by 3.0% each year on 1st July)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 March 2016 (£s)	31 March 2015 (£s)	31 March 2014 (£s)
Present value of provision	32,064	4,747	5,097

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2016 (£s)	Period Ending 31 March 2015 (£s)
Provision at start of period	4,747	5,094
Unwinding of the discount factor (interest expense)	59	125
Deficit contribution paid	(2,224)	(636)
Remeasurements - impact of any change in assumptions	(1,131)	164
Remeasurements - amendments to the contribution schedule	30,613	0
Provision at end of period	32,064	4,747

Calderdale Parents and Carers
Notes to the accounts continued
for the year ended 31 March 2016

4 Pension continued

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2016 (£s)	Period Ending 31 March 2015 (£s)
Interest expense	59	125
Remeasurements - impact of any change in assumptions	(1,131)	164
Remeasurements - amendments to the contribution schedule	30,613	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the charity.

ASSUMPTIONS

	31 March 2016 % per annum	31 March 2015 % per annum	31 March 2014 % per annum
Rate of discount	2.24	1.6	2.64

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Calderdale Parents and Carers
Notes to the accounts continued
for the year ended 31 March 2016

5 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Big Lottery Fund	9,695	49,625	51,254	8,067
NHS - Clinical Commissioning Group	3,518	26,205	29,722	-
CMBC - Childrens Fund	602	32,210	32,812	-
CMBC - CCG Funding	-	10,554	5,306	5,248
CFFC - Ward Forum	-	290	-	290
Department for Education	-	13,786	13,786	-
	<u>13,815</u>	<u>132,670</u>	<u>132,881</u>	<u>13,604</u>

Fund name

Purpose of restriction

Big Lottery Fund	Towards an advocacy worker
NHS - Clinical Commissioning Group	For counselling and befriending
CMBC - Childrens Fund	To deliver agreed objectives as per the partnership agreement
CMBC - CCG Funding	For the sleep deprivation project
CFFC - Ward Forum	For a wellbeing event in North and East Halifax
Department for Education	Towards a parent carer participation programme

6 Tangible assets

	Fixtures, fittings & equipment	Total
<u>Cost</u>	£	£
At 1 April 2015	2,376	2,376
Additions	-	-
Disposals	-	-
At 31 March 2016	<u>2,376</u>	<u>2,376</u>
<u>Depreciation</u>		
At 1 April 2015	1,636	1,636
Depn reversed re. disposals	-	-
Charge for year	476	476
At 31 March 2016	<u>2,112</u>	<u>2,112</u>
<u>Net book value</u>		
At 31 March 2016	<u>264</u>	<u>264</u>
At 31 March 2015	<u>740</u>	<u>740</u>

Calderdale Parents and Carers
Notes to the accounts continued
for the year ended 31 March 2016

7 Debtors and prepayments	2016	2015
	£	£
Debtors	22,776	25,491
Prepayments	4,969	7,409
	<u>27,745</u>	<u>32,900</u>

8 Cash at bank and in hand	2016	2015
	£	£
Current account	60,650	20,908
Deposit accounts	6,202	91,196
Cash in hand	251	437
	<u>67,103</u>	<u>112,541</u>

9 Creditors and accruals	2016	2015
	£	£
Creditors	9,331	7,006
Accruals	2,531	4,075
	<u>11,862</u>	<u>11,081</u>

10 Trustee expenses

During the year no trustees were paid any expenses (previous year: 1 trustee and £49 for travel).

11 Related party transactions

Remuneration and benefits

		2016	2015
		£	£
Name of trustee or related party	Legal authority		
ABG Consulting	Governing document	-	1,200
		<u>-</u>	<u>1,200</u>

There were no other related party transactions in the financial year.

12 Operating leases

Operating leases

	Photocopier	Rent
	£	£
Payments committed to in the next 12 months analysed into		
Within one year	-	1,320
In the second to fifth years inclusive	768	-
	<u>768</u>	<u>1,320</u>