

The Calderdale Parent and Carer's Council

Charity number 1109413

A company limited by guarantee number 05098716

Annual Report and Financial Statements

for the year ended 31 March 2013



West Yorkshire Community Accounting Service

The Calderdale Parent and Carer's Council

Annual Report and Financial Statements for the year ended 31 March 2013

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 14

Prepared by West Yorkshire Community Accounting Service

The Calderdale Parent and Carer's Council

Trustees' report for the year ended 31 March 2013

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
Nicholas Wigmore	Co-Chair	Resigned May 2012
Elizabeth Leadbeater	Co-Chair	Resigned July 2012
David Fielden	Chair	Appointed July 2013
Helen Norris		
Gillian Whittaker		Resigned October 2012
Donna Elliott		Resigned October 2012
Susan McGibney		
Judith Kahn	Vice-Chair	Appointed July 2013
Ramona Cleasby		Resigned October 2012
Martin Reynolds	Treasurer	July 2012
Helen Swift		Resigned July 2013
Vivian Woodcock		Appointed November 2012
		Resigned July 2013
Julie Baldock		Appointed November 2012
Kelly Crossley		Appointed November 2012

Company secretary David Fielden

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1109413, on 10 May 2005.

Company number

The charity was incorporated in England and Wales as a private limited company, number 05098716, on 8 April 2004.

Registered and principal address

Hanson Lane Enterprise Centre
Hanson Lane
Halifax
HX1 5PG

Bankers

Barclays Bank plc
Halifax Business Centre
39-47 Commercial Street
Halifax
HX1 1BG

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. It is governed by a memorandum and articles of association which were amended by special resolution in April 2005 and July 2011. 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.

The Calderdale Parent and Carer's Council

Trustees' report (continued) for the year ended 31 March 2013

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 said 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

Calderdale Parents and Carers (CPC) has had a successful year; building on our two year strategy and expanding both the staff team and the services we offer to families in Calderdale.

We have continued to work closely with the Local Authority and Health to develop Calderdale's Pathfinder, preparing for the future reforms for children with special educational needs and disabilities. We have developed the role of person centred planners, all of whom are parents and carers themselves, to work with families to develop individual Education, Health and Care (EHC) plans and pathways for supporting families with disabled children. CPC will continue as a strategic partner within the Pathfinder until September 2014. This partnership has strengthened CPC's relationship with our statutory partners and we hope that this will enable us to continue as a valued strategic partner in the future.

Another example of our close working relationship with our statutory colleagues has been the launch of the co-produced magazine INclusive Calderdale, a magazine specifically for parents and carers of children with disabilities and additional needs. The editorial group is made up of professionals from Health and the Local authority, with CPC staff and parents and carers. CPC co-ordinate the edit, production and distribution of the magazine.

Our premises have enabled us to continue to meet more easily with parents/carers and their families. Families regularly visit us to use our Toy Library, attend events, information sessions and courses.

Our Parent Representatives continue to work on task and finish groups to influence the strategic direction of services for disabled children and their families.

The Insiders' Guide, a course specifically designed for parents and carers of disabled children, which is jointly facilitated by a professional and a parent/carer, has been very well received and attended. We will continue to deliver the courses in the future.

We have welcomed two new staff to the team: Janine Wigmore is our Participation Officer, her role is to ensure that the voice of families of disabled children and young people influences the way in which statutory agencies deliver and commission services for disabled children. Sunny Freakley is our Information and Outreach Officer and works to ensure that families of disabled children have access to high quality and timely information about support and opportunities that are available to them, and to promote a range of opportunities for families to come together and provide mutual support.

Our staff team will grow further in the next financial year, thanks to grants from the Big Lottery and the Office for Disability Issues. The Lottery grant will enable us to launch a new advocacy service for parents and carers. The ODI grant will enable us to look at developing a trading arm for the charity.

The Calderdale Parent and Carer's Council

Trustees' report (continued) for the year ended 31 March 2013

Achievements and performance continued

The past year has been one of growth; growth in our strategic relationships, income and services. It has enabled CPC to develop strong foundations for the future, where we hope to continue to offer parents and carers the information, support and services to meet their needs as well as continuing in our work to influence policy and service development.

Financial review

The net expenditure for the year before transfers was £507, including net income of £3,351 on unrestricted funds and net expenditure of £3,858 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £67,886.

To ensure the financial viability of the fund and its ability to meet its ongoing commitments the CPCC will endeavour to maintain, on average, sufficient reserves to cover three months' expenditure, which has been achieved for this year.

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.....

Name..... (Trustee)

Date.....

The Calderdale Parent and Carer's Council

Independent examiner's report to the trustees of The Calderdale Parent and Carer's Council

I report on the accounts of the charitable company for the year ended 31 March 2013, 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:

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

- 1) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- 2) 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.

There is however a matter that has come to my attention which needs to be separately reported.

Note 11 to the accounts disclose £22,613 paid in total to four trustees for services provided. The payments were not made in accordance with the Memorandum and Articles of Association and the trustees failed to follow Charity Commission guidance in relation to these payments.

However the trustees have sought legal guidance on how any future payments should be made and will follow Charity Commission guidance.

No other matter has come to my attention in connection with my examination 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: 3/12/13

West Yorkshire Community Accounting Service

Stringer House

34 Lupton Street

Leeds

LS10 2QW

The Calderdale Parent and Carer's Council
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2013

	Notes	2013 Unrestricted funds £	2013 Restricted funds £	2013 Total funds £	2012 Total funds £
Incoming resources					
Grants and donations	(2)	1,084	113,290	114,374	123,172
Contract income		71,980	-	71,980	32,843
Training and other income		73,015	-	73,015	31,478
Fundraising income		27	-	27	5,781
Bank interest		76	-	76	68
Total incoming resources		146,182	113,290	259,472	193,342
Resources expended					
Salaries, NIC and pensions	(3 & 4)	90,667	65,127	155,794	116,233
Payroll and pension charges		-	356	356	956
Recruitment		93	48	141	941
Staff training		25	-	25	1,443
Uniform		-	-	-	687
Volunteer training		238	870	1,108	3,184
Consultancy fees		14,920	13,269	28,189	10,458
Rent		5,831	7,451	13,282	7,810
Utilities		4,009	82	4,091	1,590
Cleaning		374	-	374	-
Furniture and equipment		768	782	1,550	4,465
Insurance		722	236	958	480
Other general running costs		119	445	564	1,330
Legal and professional fees		14	35	49	1,837
Accountancy and independent examination		924	252	1,176	788
Repairs and renewals		200	-	200	-
Photocopying		921	1,317	2,238	1,022
Postage and telephones		1,425	3,402	4,827	4,612
Promotion and publicity		6,338	1,067	7,405	3,735
Resources		346	1,082	1,428	532
Room hire		-	2,217	2,217	383
Stationery and office materials		908	1,551	2,459	4,125
Subscriptions		942	66	1,008	-
Travel and subsistence		2,786	1,735	4,521	3,703
Governance		245	230	475	970
Other operational costs		4,103	-	4,103	-
Activities and events		4,426	15,528	19,954	10,229
Care costs		674	-	674	25
Fundraising expenditure		10	-	10	1,143
Depreciation		803	-	803	881
Total resources expended		142,831	117,148	259,979	183,562
Net income / (expenditure) before transfers		3,351	(3,858)	(507)	9,780
Transfers between funds		3,320	(3,320)	-	-
Net income / (expenditure)		6,671	(7,178)	(507)	9,780
Fund balances brought forward		63,560	19,388	82,948	73,168
Fund balances carried forward	(5)	70,231	12,210	82,441	82,948

All incoming resources and resources expended derive from continuing activities.

The Calderdale Parent and Carer's Council

Balance sheet

as at 31 March 2013

	2013	2013	2013	2012
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (6)	2,345	-	2,345	1,828
Total fixed assets	<u>2,345</u>	<u>-</u>	<u>2,345</u>	<u>1,828</u>
Current assets				
Debtors and prepayments (7)	5,884	-	5,884	3,069
Cash at bank and in hand (8)	163,721	12,210	175,931	82,462
Total current assets	<u>169,605</u>	<u>12,210</u>	<u>181,815</u>	<u>85,531</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (9)	101,719	-	101,719	4,411
Total current liabilities	<u>101,719</u>	<u>-</u>	<u>101,719</u>	<u>4,411</u>
Net current assets / (liabilities)	<u>67,886</u>	<u>12,210</u>	<u>80,096</u>	<u>81,120</u>
Total assets less current liabilities	<u>70,231</u>	<u>12,210</u>	<u>82,441</u>	<u>82,948</u>
Net assets	<u>70,231</u>	<u>12,210</u>	<u>82,441</u>	<u>82,948</u>
Funds				
Unrestricted funds	70,231	-	70,231	63,560
Restricted funds	-	12,210	12,210	19,388
Total funds	<u>70,231</u>	<u>12,210</u>	<u>82,441</u>	<u>82,948</u>

For the year ending 31 March 2013 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: 

Name D. FIELDEN (Trustee)

Date: 25.11.13

The Calderdale Parent and Carer's Council

Notes to the accounts

for the year ended 31 March 2013

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.

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 defined benefit scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

The Calderdale Parent and Carer's Council

Notes to the accounts continued

for the year ended 31 March 2013

2 Grants and donations	2013	2013	2013	2012
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Calderdale MBC	-	62,636	62,636	49,812
Health and Social Care Volunteering Fund	-	6,259	6,259	11,338
Community Foundation for Calderdale (CFFC)	-	8,938	8,938	8,000
Department for Education	-	10,000	10,000	10,000
Lloyds TSB Foundation	-	12,500	12,500	12,500
Inclusion North	-	-	-	600
Cabinet Office	-	-	-	30,000
The Brelms Trust	-	3,111	3,111	-
Awards For All	-	9,846	9,846	-
Donations	1,084	-	1,084	922
	<u>1,084</u>	<u>113,290</u>	<u>114,374</u>	<u>123,172</u>

3 Staff costs and numbers

	2013	2012
	£	£
Gross salaries	134,988	101,323
Social security costs	11,062	8,405
Pensions	9,744	6,505
	<u>155,794</u>	<u>116,233</u>

The average number employees during the year was 8.4 (2012:6.5).

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

4 Pension

The Calderdale Parents and Carers Council (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.

The Calderdale Parent and Carer's Council

Notes to the accounts continued

for the year ended 31 March 2013

4 Pension continued

Contributions from 1 April 2012

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.

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.

A defined contribution (DC) section of the Scheme has been made available from 1 April 2011. For members in the DC section of the Scheme, employers pay contributions at the rate of 8.5% of earnings and members pay contributions based on an age-related scale (equal to age divided by ten minus one).

As at the balance sheet date there were five active members of the Scheme employed by the Charity. The annual pensionable payroll in respect of these members was £112,456. 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 section.

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 2010 by a professionally qualified Actuary using the 'projected unit' method. The market value of the Scheme's assets at the valuation date was £21.3 million. The valuation revealed a deficit of assets compared to liabilities of £2.6 million, equivalent to a past service funding level of 89%.

The Calderdale Parent and Carer's Council

Notes to the accounts continued

for the year ended 31 March 2013

4 Pension continued

The financial assumptions underlying the valuation as at 30 September 2010 were as follows:

	% pa
Rate of return pre retirement (non-orphans)	6.5
Rate of return post retirement (non-orphans)	4.3
Rate of return pre retirement (orphans)	3.0
Rate of return post retirement (orphans)	3.5
Rate of pension increases pre 5 April 2005	2.6
Rate of pension increases post 5 April 2005	2.1
Rate of price inflation	3.0

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 £2.6 million would be dealt with by the payment of deficit contributions of £208,000 per annum, increasing each year by 3%, from 1 April 2012 to 31 March 2022. The Charity's share of these deficit contributions is £618 per annum, payable in monthly instalments of £51.50. These deficit contributions are in addition to the contribution rates set out above.

The Scheme Actuary has prepared an Actuarial Report that provides an approximate update on the funding position of the Scheme as at 30 September 2012. Such a report is required by legislation for years in which a full actuarial valuation is not carried out. The funding update revealed an increase in the assets of the Scheme to £29.3 million and indicated an increase in the shortfall of assets compared to liabilities to approximately £12.8 million, equivalent to a past service funding level of 70%.

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.

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 2012. At this date the estimated employer debt for the Charity was £98,000.

The Calderdale Parent and Carer's Council

Notes to the accounts continued

for the year ended 31 March 2013

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
CMBC - DCATCH ADHD group	2,000	-	-	2,000	-
CMBC - Young Leaders Grant	169	13,267	13,212	-	224
CFFC (1)	8,000	-	8,000	-	-
CFFC (2)	-	8,938	8,938	-	-
Lloyds TSB Foundation	9,219	12,500	11,698	-	10,021
The Brelms Trust	-	3,111	3,111	-	-
CMBC - Short Break Grant	-	2,039	2,039	-	-
CMBC - Carers Grant	-	1,120	1,120	-	-
CMBC - Childrens Fund	-	32,210	30,890	1,320	-
CMBC - Young Adventure Grant	-	5,000	5,000	-	-
CMBC - Insiders Guide Grant	-	9,000	9,000	-	-
Awards For All	-	9,846	7,881	-	1,965
Department for Education	-	10,000	10,000	-	-
Health and Social Care	-	6,259	6,259	-	-
Volunteering Fund	-	-	-	-	-
	<u>19,388</u>	<u>113,290</u>	<u>117,148</u>	<u>3,320</u>	<u>12,210</u>

Fund name

Purpose of restriction

CMBC - DCATCH ADHD group	To set up a support group for ADHD. The transfer represents previous year expenditure on this project not being allocated to the project but to unrestricted expenditure. The transfer corrects this misallocation.
CMBC - Young Leaders Grant	To run a taking action group (TAG).
CFFC (1)	To set up a toy library.
CFFC (2)	To deliver the 'Insiders' Guide' training course and to develop an ongoing peer support group.
Lloyds TSB Foundation	Towards the salary and on-costs of the Chief Executive and Business Support/Communications Officer.
The Brelms Trust	To rent space to house the toy library and promote the service.
CMBC - Short Break Grant	To deliver school holiday activities.
CMBC - Carers Grant	Towards publicity materials.
CMBC - Childrens Fund	To deliver agreed objectives as per the partnership agreement. The transfer represents equipment that has been funded by the grant and capitalised. As the equipment will provide on-going unrestricted benefit to the charity it has been transferred to the unrestricted fund where it will be depreciated in line with the charity's policy.
CMBC - Young Adventure Grant	To provide family sessions during the holidays.
CMBC - Insiders Guide Grant	To deliver three insider guide courses.
Awards For All	Towards a parent carer counselling project.
Department for Education	Towards a parent carer participation programme.
Health and Social Care	Towards the befriending service.
Volunteering Fund	

The Calderdale Parent and Carer's Council
Notes to the accounts continued
for the year ended 31 March 2013

6 Tangible assets

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 April 2012	2,695	2,695
Additions	1,320	1,320
At 31 March 2013	<u>4,015</u>	<u>4,015</u>
Depreciation		
At 1 April 2012	867	867
Charge for year	803	803
At 31 March 2013	<u>1,670</u>	<u>1,670</u>
Net book value		
At 31 March 2013	<u>2,345</u>	<u>2,345</u>
At 31 March 2012	<u>1,828</u>	<u>1,828</u>

7 Debtors and prepayments

	2013	2012
	£	£
Debtors	4,206	2,236
Prepayments	1,678	833
	<u>5,884</u>	<u>3,069</u>

8 Cash at bank and in hand

	2013	2012
	£	£
Current account	139,897	46,432
Deposit accounts	36,006	35,988
Cash in hand	28	42
	<u>175,931</u>	<u>82,462</u>

9 Creditors and accruals

	2013	2012
	£	£
Creditors	-	3,623
Accruals	1,745	788
Deferred income	99,974	-
	<u>101,719</u>	<u>4,411</u>

10 Trustee expenses

During the year 1 trustee was paid a total of £250 in respect of travel (previous year: 5 trustees and £64 for travel and telephone).

The Calderdale Parent and Carer's Council
Notes to the accounts continued
for the year ended 31 March 2013

11 Related party transactions

Remuneration and benefits

		2013	2012
		£	£
Name of trustee or related party	Legal authority		
Helen Norris	Governing document	3,604	1,920
Ramona Cleasby	Governing document	3,185	2,960
Elizabeth Leadbeater	Governing document	9,314	3,005
Helen Swift	Governing document	6,509	-
		<u>22,613</u>	<u>7,885</u>

The above trustees were paid for providing person centred planning, training and parent representation.