

Company Number: 02997217
Charity Number: 1042989

Parenting 2000
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2016

Supporting families to face the challenges of everyday life.

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
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THURSDAY



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Parenting 2000

Contents

Pages

3-11	Trustee's Annual Report
12	Independent Examiner's Report
13	Statement of Financial Activities
14	Balance Sheet
14	Cash Flow Statement
15-26	Notes to the Financial Statements

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

The trustees, who are also Director's for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (effective 1 January 2015).

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of REcommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and Activities

The objects of the charity are throughout the North West of England and Wales , to advance the education of the public concerning safety issues in everyday life and thereby to preserve and protect the moral and physical welfare of any vulnerable members of society, in particular but not exclusively children.

Our Mission

Supporting families to face the challenges of everyday life

Our Values

We are here for all members of our community particularly targeting services to vulnerable children, young people and families most in need - where deprivation, poverty and emotional wellbeing dramatically affect everyday life.

We seek to achieve this by promoting and embedding parenting skills, providing a place where all parents, carers, young people and children can access information, advice and support enabling them to meet the diverse challenges that life presents.

The charity aims to achieve it's objects through the provision of the following services:-

- 1) Targeted Youth Service offers a variety of courses and sessions including:- Tyred rides (a bicycle recycling and maintenance group), Skateboarding, Drug and Alcohol Awareness, Sexual Health Awareness, Cooking, Games Night, Arts Group, Aiming High for disabled young people, Outreach, Chill Zone and a LGBT QI group
- 2) Family Intervention Programme provides intensive support to families facing multiple challenges
- 3) Child Injury Prevention delivers a home safety equipment fitting scheme

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

4) School Uniform Bank provides support to families affected by the loss of their uniform grant and reductions in council Tax benefit.

5) Teens and Toddlers is an 18 week toddler mentoring course that gives young people vital interpersonal skills to address underlying issues such as self-esteem, low educational attainment and lack of positive role models.

6) Fresh Start works with women on probation using arts and crafts therapy to build self-esteem and confidence.

7) Therapeutic Services provides a range of specialist counselling programmes including a peripatetic service to local schools and health care centres.

8) The Speakeasy course enables parents and carers to develop their skills as educators by increasing their confidence when discussing issues around sexual health and relationships.

9) The Facts about Alcohol and Drugs course enables parents to develop their knowledge around these subjects.

10) Southport Early Intervention and Prevention is an outreach service for families of children aged 0-5 years.

11) Dads Matters courses are delivered to fathers in prison to enable them to remain involved in their child's life and to support them as they re-integrate into family life upon release.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Achievements and Performance

Parenting 2000 has had another very active year although some restructuring of services has taken place due to reduced funding to ensure that services are sustainable in the long term.

Our Targeted Youth Service has been restructured during the year with the recruitment of 2 new Youth & Community Centre Leads that will manage our two youth centres in Crosby and Southport. Attendances at the centres have grown and young people forums have been introduced to encourage the Young People to take a more active part in the planning, consultations and delivery of the service and fundraising.

The Family Intervention team and family support provided intensive support to 20 families with multiple complex needs such as mental health problems, drugs and gang crime, poverty, worklessness and poor school attendance. They delivered various courses including Think differently cope differently; for people suffering from mild to moderate depression, Speakeasy; a family planning course, Triple P; a course to improve parenting skills and FAD facts about alcohol and drugs.

During the year Parenting 2000 completed 612 installations of child safety equipment into peoples home under the Child Injury Prevention Scheme funded by Sefton MBC.

The School Uniform Bank has been expanded into both of our Youth Centres following their restructure, with both locations now holding stock. We continue to rely on the generosity of the local community for donating pre-loved uniforms that can be recycled and re-used. We continue to seek funding for this project which is currently run by a mixture of staff and volunteers.

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

Teens and Toddler courses continued to be delivered to five schools in areas of high teenage pregnancy through CCG funding reaching 35 young people with the following positive comments from one school: Schools Comments when asked about each student on the project from September 2014/2015

M has a lot of difficulties in her home life that can cause low mood - she seems more aspirational since completing the course

R has started to display more confidence in her ability and speaks out more.

K is definitely more confident since the programme and thoroughly enjoyed the sessions.

A loved the course and is now more focused on what she can accomplish.

Z is developing her confidence and will try new things.

C has become more settled in lessons and is working harder.

T has realised she is capable of achieving her ambitions and is more focused.

L loved the course and it has made a real noticeable change in school.

M was again very receptive to working and learning in a different environment.

C really enjoyed the programme.

R excels when she can show her caring and creative side.

M is a more pleasant and able pupil.

L responded so well to this course and has decided to pursue a childcare/social care as a career.

Fresh Start continued under new CCG funding with positive feed back. Sixteen courses were delivered during this period reaching 102 women on probation

Therapeutic Services was extended to our Crosby Youth Centre enabling us to provide a borough wide service. We received 223 referrals during this year with 165 clients completing a counselling programme, in addition 42 clients started a counselling programme within this year and they will complete early next financial year bringing a total of 207 clients benefitting from this service. Over 75 % of referrals were for children and young people.

A total of 23 Speakeasy and FAD courses were delivered throughout the year to 133 parents/carers and one level 3 'Train the Trainers' was delivered to 7 facilitators to continue the roll out of the course and reach our Service Level Agreement targets.

SEA's Co-commissioning Project - (Children and young peoples Mental Health)

Parenting 2000 became part of a consortium group supported by local commissioners and providers across health, social care and education following on from a pilot project. We are 1 of 7 delivery partners focusing on Children and young peoples Mental Health and are offering our counselling / Therapeutic Services and preventative group work.

SAMHAWC

Parenting 2000 became part of a new multi-agency partnership in Sefton to raise mental health awareness throughout the borough that's called 'Sefton Adult Mental Health & Wellbeing Consortium.'

Parenting 2000

Trustee's Annual Report

For the year ended 31 March 2016

Parenting 2000's Children's Centre was de-designated in December 2014, although funding continued to enable the Southport EIP service for families to continue. We were subsequently informed in January 2016 that funding for this outreach service would cease at the end of March 2016.

Consultations have taken place with Sefton MBC School Readiness team following the de-designation of the Children's Centre, to look into opening a Nursery funded through the 'Two & Three Year old offer'. After months of planning and discussions Trustees agreed that this would be too much of a financial risk to the charity based on trends from other providers within the borough. It was decided that a strategy of income from rentals would be the best way to tackle deficits with promotion of room hire and long term rentals.

HMP Kennett and HMP Liverpool funded two 'Dad's Matter' courses delivered to Dads in Prison. Feedback from prisoners included: 100% of the completed questionnaires felt confident about re-integrating into their family unit in both wider cohort & Sefton and 100% of all Sefton resident prisoners said a significant improvement recorded in their daily learning outcomes log.

As well as helping dads build on their existing parenting skills through the Dads Matter Programme Parenting 2000 has supported dads in the following number of ways:

- * provide information about accessing supervised contact centres
- * provide information on supporting organisations for lone fathers and families
- * provide information on accessing paternity testing
- * provide advice, information, guidance and support in achieving national accreditation through Open Awards course and learning journal
- * provide information regarding rights and responsibilities of fathers in the UK
- * improved family communication e.g. by having their child's school reports sent to them
- * contact with Social Services with concerns surrounding safeguarding issues of their children

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

Financial Review

The operational deficit on the general fund during the year was £19,575 (2015: £5,884). Although larger than the previous year the charity has made significant progress with its restructuring and reconfiguration of services to enable Parenting 2000 to move to a position of improved sustainability.

As at 31 March 2016 total funds of £504,424 were held of which £334,994 was held in restricted funds which is therefore not available for the general purposes of the charitable company.

The principal funding sources of the charity continue to be grants from Sefton MBC, CCG's and other small grants. In addition income from room rentals and charges from services / activities delivered such as Therapeutic Service, hire of the Learning Playbus to external agencies and partners

The financial accounts demonstrate that the budget was brought under control last financial year but concerns have been highlighted over the deficits to the overheads / operational costs, following the loss of C-Card & the Children's Centre funding there are still considerable challenges ahead. With future cuts in council funding still under review we are under no illusions in order to continue our services we will need to seek alternative funding providers and income generation.

The Board of Trustees have recognised that in moving from a position where we were reliant on funding from the Public Sector, principally Sefton MBC, to a more diversified income base, it would be necessary to make use of reserves to achieve a sustainable position.

The Charity currently occupies 4 buildings and has maintained reserves to specifically support their maintenance. The Charity received capital funding from Sefton Council to enable a much needed refurbishment of its Alchemy premises in Southport. The Building works proved to be more complex than originally envisaged due to the age of the original building. This led to the timescale being longer than planned and to the Charity having to allocate funding from the designated building reserves to complete the building.

During the restructure of the youth provision five staff opted to take redundancy due to changes in working schedules and following the cessation of the Children's Centre outreach service a settlement was agreed for one member of staff with the trustees which also had an impact on the reserves.

The charity's cash reserves are invested in bank deposit accounts, which have given a disappointing investment return during the year. The charity continues to hold freehold investment property which provides a modest rental income. The trustees intend to continue with a low risk investment strategy and encourage long term rentals.

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

Reserves Policy

The trustees have reviewed the Reserves Policy of the charity and have recognised the need to establish an appropriate level of working capital to sustain the future operations and obligations in the event of unforeseen reductions in its income streams.

We have identified that there is a need to have sufficient funds to meet contractual obligations to staff and to have sufficient funds to ensure that legal obligations relating to the Buildings, such as leases, are met. There is an allocation towards maintaining a staffing presence during this time. The trustees also expect there to be a further transition cost as the organisation adapts to the continued loss of Public Sector Contracts in the coming year. The current free reserves stand at £101,547. It is the view of the trustees that there is likely to be a need for £30,000 for continued transition and £70,000 to meet the other needs.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The trustees will also seek opportunities for development in line with the objectives of the charity but in light of the unprecedented downturn in financial markets, they will need to consider carefully the path forward and be mindful not to overcommit in the area of service expansion.

To face the future with optimism we need to continue to seek ways to improve the governance of the Charity and drive up the performance standards across the organisation. This will require us to strengthen the Trustee Board with people with the appropriate skills and to address the leadership of the organisation within the financial resources available over the next year. Parenting 2000 is now working hard to produce a robust 3 year business plan to ensure future social and economic sustainability.

Reference and administrative details

Charity number:	1042989
Company number:	02997217
Registered Office:	The Lodge, Mornington Road, Southport. PR9 0TS

Our advisors

Independent Examiner:	Steven Hughes MAAT, FCIE
Bankers:	HSBC, 99-101 Lord Street, Liverpool. L2 6PG
Solicitors:	Hodge Halsall, 18 Houghton Street, Southport. PR9 0PB

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Mr Nigel Bellamy
Mrs Ethnea Taylor
Mrs Mary Wall
Mr Roger Wall
Ms Irene Melia
Rev Peter Knight
Mrs Susan Holden

Chair of Trustees
- resigned 31 October 2015

- appointed 9 November 2015
- appointed 22 December 2015
- resigned 21 April 2016
- appointed 21 November 2016

Structure, Governance and Management

Governing Document

Parenting 2000 is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 December 1994 as amended 6 January 2007. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company, each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election. When considering the co-option of trustees the charity has regard to the requirements for any specialist skills or experience. The trustees are committed to continually reviewing the board's skills-base to enable members to best fulfill their duties and obligations.

Trustee induction and training

The Chief Executive provides the new trustee with an overview of the timetable of the Board meetings, copies of the minutes of recent meetings, of the recent reports and accounts, of the Articles of Association, of the Conflict of Interest policy and of similar documents, and explains these. The CEO provides the new trustee with a tour of the Parenting 2000 activities and introduces them to the staff. The training provided for new trustees will depend on their existing experience and the role they will have on the board. This is sourced through Sefton CVS, Sefton Council and independent companies.

A programme of continuous professional development is being developed for the Board of Trustees. Trustees have attended a variety of Parenting 2000 events and participated in other external learning and development opportunities.

Parenting 2000 Trustee's Annual Report For the year ended 31 March 2016

Organisation

The board of trustees, which comprises not less than 3 members, administers the charity. The board normally meets 6 weekly with more regular meetings between the Chair of Trustees and the Chief Executive. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment, and service delivery activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Regular Health and Safety and Risk Assessments are carried out and reviewed as required. All clients, staff and visitors are required to sign in and out of the building to ensure known numbers are in the building. Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene and PAT testing. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Trustees' Responsibilities

The trustees, who are also the directors of Parenting 2000 for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Parenting 2000

Trustee's Annual Report

For the year ended 31 March 2016

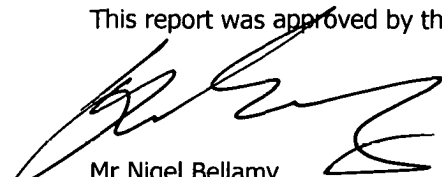
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 21 November 2016 and signed on their behalf.



Mr Nigel Bellamy
Chair of Trustees

Independent Examiner's Report To the trustees of Parenting 2000 For the year ended 31 March 2016

I report on the accounts of the charity for the year ended 31 March 2016 which are set out on pages 13 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- 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.

Steven Hughes MAAT, FCIE
Community Accountant
Sefton Council for Voluntary Service
3rd Floor, 3tc Building
Crosby Road North
Waterloo
Liverpool
L22 0NY



21 November 2016

Parenting 2000
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income and endowments from:					
Donations and legacies	2	1,866	250	2,116	8,343
Charitable activities	3	71,621	516,885	588,506	737,004
Other trading activities	4	-	-	-	9,898
Investments	5	4,529	-	4,529	951
Total income		<u>78,016</u>	<u>517,135</u>	<u>595,151</u>	<u>756,196</u>
Expenditure on:					
Raising funds	6	-	-	-	2,123
Charitable activities	7	119,207	542,695	661,902	759,810
Total expenditure		<u>119,207</u>	<u>542,695</u>	<u>661,902</u>	<u>761,933</u>
Net expenditure		(41,191)	(25,560)	(66,751)	(5,737)
Reconciliation of funds:					
Funds b/fwd		<u>510,621</u>	<u>60,554</u>	<u>571,175</u>	<u>576,915</u>
Funds c/fwd		<u>469,430</u>	<u>34,994</u>	<u>504,424</u>	<u>571,178</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 15 to 26 form part of these financial statements

Parenting 2000 Balance Sheet As at 31 March 2016

Company Number: 02997217

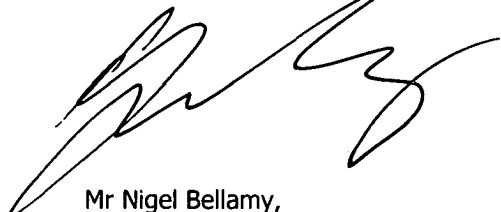
	Note	2016 £	2015 £
Fixed Assets			
Tangible assets	11	333,985	343,756
Current Assets			
Debtors	12	42,171	49,648
Cash at bank and in hand	13	134,244	186,112
		176,415	235,760
Creditors: Amounts falling due within one year	14	5,976	8,338
Net Current Assets		170,439	227,422
Total Net Assets		504,424	571,178
Funds of the charity			
Designated Funds		459,489	495,506
General Fund		9,941	15,118
Total Unrestricted Funds	15	469,430	510,624
Restricted Funds	16	34,994	60,554
Total Funds		504,424	571,178

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts were approved by the board of directors on 21 November 2016.



Mr Nigel Bellamy,

The notes on pages 15 to 26 form part of these financial statements

Parenting 2000

Notes to the Accounts

For the year ended 31 March 2016

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Parenting 2000 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1b. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS102.

1c. Preparation of the accounts on a going concern basis

Despite the results on the General Fund for the year the charitable company is now much better placed than it was to be able to meet its day to day obligations as they fall due. As such the trustees believe that it is appropriate for these accounts to be produced on a going concern basis.

1d. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2016

1 Accounting Policies (cont.)

1e. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Family Support

- a) Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.
- b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1f. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 15.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 16.

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2016

1 Accounting Policies (cont.)

1g. Tangible fixed assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings include freehold offices and community centres. Land and buildings are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold land	No depreciation is charged
Freehold buildings	straight line basis over 50 years
Short leasehold properties	5% pa on a straight line basis
Motor vehicles	25% pa on a reducing balance basis
Fixtures and fittings	25% pa on a reducing balance basis
Equipment	25% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2016

1 Accounting Policies (cont.)

1i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1k. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1l. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. the contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

2. Donations and Legacies

	2016 £	2015 £
Grants and Donations	2,116	8,343
	<u>2,116</u>	<u>8,343</u>

3. Charitable Activity Income

	2016 £	2015 £
Sefton MBC	401,307	443,835
Sefton CCG	52,000	115,036
CCG VCF Fund	51,878	56,583
The Big Lottery Fund - Awards for All	-	10,000
John Moores Foundation	7,700	7,700
Community First	-	5,900
Hugh Baird College	-	1,000
HMP Walton	4,000	-
Bike Sales	770	895
Fees Receivable	36,258	48,438
Room Hire	34,593	47,617
	<u>588,506</u>	<u>737,004</u>

4. Other trading activity income

	2016 £	2015 £
Cafe Takings	-	9,898
	<u>-</u>	<u>9,898</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

5. Investment Income

	2016	2015
	£	£
Interest Receivable	129	151
Rents from investment property	4,400	800
	<u>4,529</u>	<u>951</u>

6. Expenditure on Raising Funds

	2016	2015
	£	£
Purchases	-	2,123
	<u>-</u>	<u>2,123</u>

7. Charitable Activities Expenditure

	Activities Undertaken Directly	Total 2016	Total 2015
	£	£	£
Family Support	661,902	661,902	759,811
	<u>661,902</u>	<u>661,902</u>	<u>759,811</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

8. Staff Costs

	2016 £	2015 £
Wages and Salaries	373,868	457,693
Redundancy	6,167	1,023
Settlement Compensation	11,000	17,697
Social Security costs	20,555	27,233
Pension costs	18,226	20,593
	<u>429,816</u>	<u>524,239</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2015: none).

The trustees received no remuneration during the year (2015: £nil).

The trustees did not receive any expenses during the year (2015: £nil).

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2016

9. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team as follows:-

Trustees

Mr Nigel Bellamy
 Mrs Ethnea Taylor
 Mrs Mary Wall
 Mr Roger Wall
 Ms Irene Melia
 Rev Peter Knight

Senior Management Team

Chief Executive - Colette Aslanian Chief Executive
 Role - Bethan Cross - Senior Manager
 Role - Christina McGarrigle - Finance Officer
 Role - Julie Higson - resigned 9 June 2014 - Former Chief Executive

	2016 £	2015 £
Total Remuneration	<u>64,837</u>	<u>76,569</u>

10. Net Income for the year

Net income is stated after charging:

	2016 £	2015 £
Auditors' remuneration		
Audit services	-	990
Depreciation	<u>17,541</u>	<u>15,190</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

11. Tangible Fixed Assets

	Freehold Land & Buildings £	Short Leasehold £	Motor Vehicles £	Fixtures & Equipment £	Total £
Cost / Valuation					
At 1 April 2015	275,000	196,824	126,697	178,943	777,464
Additions	-	6,670	1,100	-	7,770
At 31 March 2016	<u>275,000</u>	<u>203,494</u>	<u>127,797</u>	<u>178,943</u>	<u>785,234</u>
Depreciation					
At 1 April 2015	56,400	105,538	97,079	174,691	433,708
For the year	3,900	4,898	7,679	1,064	17,541
At 31 March 2016	<u>60,300</u>	<u>110,436</u>	<u>104,758</u>	<u>175,755</u>	<u>451,249</u>
Net Book Amounts					
At 31 March 2016	<u>214,700</u>	<u>93,058</u>	<u>23,039</u>	<u>3,188</u>	<u>333,985</u>
At 31 March 2015	<u>218,600</u>	<u>91,286</u>	<u>29,618</u>	<u>4,252</u>	<u>343,756</u>

12. Debtors

	2016 £	2015 £
Amounts falling due within one year		
Trade debtors	22,999	32,245
Other debtors	2,853	1,205
Prepayments and accrued income	16,319	16,198
	<u>42,171</u>	<u>49,648</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

13. Cash at bank and in hand

	2016 £	2015 £
Cash at bank	133,360	185,754
Cash in hand	884	358
	<u>134,244</u>	<u>186,112</u>

14. Creditors: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	168	177
Accruals and deferred income	5,808	8,161
	<u>5,976</u>	<u>8,338</u>

15. Unrestricted Funds

	Balance brought forward 2015 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2016 £
General Fund	15,118	43,852	(63,427)	14,398	9,941
Designated Funds					
Fixed Asset Fund	343,756	-	(17,540)	7,769	333,985
Contingency Fund	75,000	-	-	-	75,000
Bldg. Development Fund	36,547	-	-	(10,000)	26,547
Other designated funds	40,200	34,164	(38,240)	(12,167)	23,957
Total Funds	<u>510,621</u>	<u>78,016</u>	<u>(119,207)</u>	<u>-</u>	<u>469,430</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

16. Restricted Funds

	Balance brought forward 2015 £	Income £	Expenditure £	Balance carried forward 2016 £
Youth Led Grant (Crosby)	-	2,855	-	2,855
Youth Led Grant (TRides)	-	2,410	(719)	1,691
Family Intervention Programme	-	94,702	(90,913)	3,789
Teen & Tots	34,098	39,878	(62,539)	11,437
Progression to Work	5,625	30,000	(32,017)	3,608
Just a Fad	4,136	7,700	(5,161)	6,675
Community Support Fund (Crosby)	4,754	-	(2,870)	1,884
Southport Early Intervention	-	117,340	(117,340)	-
Targeted Youth	-	100,000	(100,000)	-
Counselling	-	24,000	(24,000)	-
Other restricted funds	11,941	98,250	(107,136)	3,055
Total Funds	60,554	517,135	(542,695)	34,994

Details of the material projects are provided in the Trustees Annual Report.

17. Analysis of Net Assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	333,985	-	333,985
Current Assets	9,941	125,504	34,994	170,439
	<u>9,941</u>	<u>459,489</u>	<u>34,994</u>	<u>504,424</u>

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2016

18. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2015.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	8,343	-	8,343
Comparative activities	111,447	625,557	737,004
Other Trading Activities	9,898	-	9,898
Investments	951	-	951
Total income	130,639	625,557	756,196
Expenditure on			
Raising funds	2,123	-	2,123
Charitable activities	148,846	610,964	759,810
	150,969	610,964	761,933
Net (expenditure)/income	(20,330)	14,593	(5,737)
Transfers between funds	41,989	(41,989)	-
Net movement in funds	21,659	(27,396)	(5,737)