

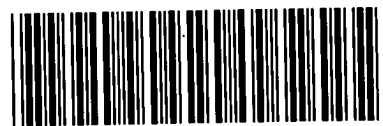
Company Number: 02997217
Charity Number: 1042989

Parenting 2000
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2017

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
Waterloo
Liverpool
L22 0LG

TUESDAY



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COMPANIES HOUSE

Parenting 2000

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Parenting 2000 Trustees' Annual Report For the year ended 31 March 2017

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 2017. 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the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.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 to advance the education of the public regarding 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, throughout the North West of England and Wales.

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 a LGBTQI group and offers open access.
- 2) Family Intervention Programme provides intensive support to families facing multiple challenges in their family lives.
- 3) Child Injury Prevention delivers a home safety equipment fitting scheme

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2017

4) Teens and Toddlers is an 18 week teen/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.

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

6) Therapeutic Services provides a range of specialist counselling programmes including a peripatetic service to local schools and delivered in Parenting 2000 building's.

7) 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 with their children and young people.

8) 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-intergrate 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 and has had to continue its restructuring of services due to reduced funding to ensure that services are sustainable in the long term.

Targeted Youth Service: Attendance at Crosby has grown to the point where we have had to create a waiting list. To address this we have applied for funding. We have developed our young people forums encourage the Young People to take a more active part in the planning, consultations and delivery of the service and fundraising, to which they have responded positively.

The Family Intervention team and family support provided intensive support to 35 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 4 'Think differently cope differently' courses; 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 550 installations of child safety equipment into peoples home under the Child Injury Prevention Scheme funded by Sefton MBC.

The School Uniform Bank continues to be run borough wide and 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.

Teens and Toddler courses continued to be delivered to four schools in areas of high teenage pregnancy through CCG funding reaching 26 young people with the following positive comments from one school and nursery ...

High School Staff Member - 'We have been part of this project for the past 5 years it has made such a difference to our students and each and everyone of them have benefited from the experience. They have all wanted to do something after Teens and Toddlers and have been so upset when it has ended. We would like to thank P2k for allowing us to be a part of it's success in Sefton.'

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2017

Nursery Staff - 'It is a pleasure to be involved in this project. Our nursery has benefited profoundly from the experience and the girls have a real positive influence on our children. They have helped with one particular child's behavior and all of the children look forward to seeing "the big girls" every week.'

Fresh Start continued under CCG funding with positive feedback. Eighty courses were delivered to 60 different women all attending more than twice.

The Therapeutic Services Team comprises 7 practitioners and an administrator. The 4 therapists (3 staff and 1 volunteer) were joined in November 2016 by another volunteer and by two student counsellors, one who has worked throughout the year and another who joined in October 2016. (The student counsellors work exclusively with adult clients.) This has enabled to work with more clients. We received 288 referrals during this year from Self, Schools, CAMHS, GP's and other e.g health visitors, which is much higher than last year yet our waiting list is longer. The total number of people who have benefitted from our Therapeutic Services this year is 322. This figure comprises:

- * 183 (41 adults and 142 children/young people) from this year's referrals
- * 79 carried forward from referrals made in 2015/16
- * 60 students from 2 local High Schools, Birkdale and Meols Cop, where a counsellor goes in each week to deliver counselling sessions.

A total of 24 Speakeasy and FAD courses were delivered throughout the year to 99 parents/carers and 169 young people and children. Unfortunately funding from John Moore's Foundation for FAD ended in February 2017 and Speakeasy is only funded until June 2017.

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 5 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.'

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.

Handy Help discontinued in Sept 2016 due to lack of funding.

Parenting 2000

Trustees' Annual Report

For the year ended 31 March 2017

Other grants/fund raising that has come in this year:-

Rotary Club of Southport - They have been one of our most regular and generous supporters throughout the year. A breakdown of their help and support is detailed below.

With the number of Foodbank vouchers being issued increasing year on year, the ASDA vouchers provide an invaluable supplement. They enable the purchase of essential perishable items e.g. bread, milk, fruit, vegetables, eggs, cheese, formula milk and nappies.

We received £250 from the Rotary Club of Southport on 14 September 2016, which we converted into ASDA Vouchers of varying denominations. There have been 16 occasions since 21 September 2016 where vouchers have been issued to 14 separate people.

At Christmas, we received 20 beautifully presented hampers (48 hampers have been received in total since 2014) which were distributed to vulnerable families.

Each month, the Rotarians raise funds by making a bucket collection at Morrison's Supermarket. The money raised, as agreed by both Morrisons and the Rotary Club of Southport, is donated to a local charity. We were delighted to be beneficiaries from one of the collections this year and received £522. This enabled us to replace the flooring in Alchemy Hall.

- * TESCO Groundworks £1,000 received in March 2017 to improve outside space for Alchemy
- * SOUTHPORT LIONS CLUB - have kindly donated clothing, food hampers at Christmas, bedding, items of furniture e.g. beds, cots and ASDA vouchers which has been of immense help to the families of Southport in need.
- * 2 x Living Well Grants received Ketso Training for Youth & Living Well Reading Group
- * Youth young people involved with fundraising events from Car Wash, Bag Packs, Cake Sales
- * Donations received for youth clubs from Police Mutual Fund & Merseyside Playing Fields Southport Rotary Club
- * Play-bus worked in partnership with L21 Network, Brighter Living and SMBC Parks & Gardens over summer
- * Frantastic Nursery started in crèche Sept 16
- * Fairy Bridge Café at Litherland started Aug 16
- * Maggie's Curiosity Shop at Litherland started June 16
- * Room rentals continue to grow in Crosby various groups hiring rooms from Korean Martial Arts, Circuit Training, Dance Group
- * Increase in Bike Sales partnership with local Southport Police donating stolen bikes not claimed

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2017

Financial Review

The operational deficit on the general fund during the year was £29,495 (2016: £19,575). This was larger than the previous year due to some loss of income that has necessitated the organization to have to review its approach to providing the network of centres and will require further operational changes to enable Parenting 2000 to move to a position of improved sustainability.

As at 31 March 2017 total funds of £436,627 (2016: £504,424) were held of which £17,396 (2016: £34,994) 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 despite the progress made last year in controlling the budget there continue to be concerns that have been highlighted over the deficits to the overheads / operational costs, following the loss of C-Card & the Children's Centre funding and there are still considerable challenges ahead. Sefton MBC applied a 50% cut to all Youth Service grants at the start of the financial year, and this has caused us to have to cut back on the hours of the staff and increase the income from other sources.

The CCG has also reduced contractual funding by 7% during a period when demand has increased by 50% and they have also had to cease their grant funding to the sector which further reduces the funding to the organization.

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 as well as reduce the overheads of the organization.

The Board of Trustees continue to recognise 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. A decision has been made to reduce the number of buildings and we are looking to achieve this during the next financial year and to realise the value of the fixed asset at the same time.

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 Trustees' Annual Report For the year ended 31 March 2017

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 £97,978 (2016: £135,445). 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 Trustees' Annual Report For the year ended 31 March 2017

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 Mary Wall
Mr Roger Wall
Ms Irene Melia
Rev Peter Knight
Mrs Sue Holden

Chair of Trustees

- appointed 9 November 2015 resigned 23 October 2017
- appointed 21 November 2016
- resigned 21 April 2016
- appointed 22 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 Trustees' Annual Report For the year ended 31 March 2017

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 Trustees' Annual Report For the year ended 31 March 2017

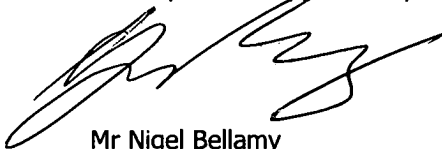
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application or resources, including the income and expenditure, of the charitable company 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 2017 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 2017

I report to the trustees on my examination of the accounts of the Parenting 2000 for the year ended 31 March 2017.

Responsibilities and basis of report

As the charity trustees of Parenting 2000 (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians and the Association of Charity Independent Examiners, which are two of the listed bodies.

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

- (1) accounting records were not kept in respect of the Parenting 2000 as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities {applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)}.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven Hughes MAAT, FCIE
Community Accountant
Sefton Council for Voluntary Service
Burlington House



21 November 2017

Parenting 2000
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2017

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2017 £ | Total 2016 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 3,233 | - | 3,233 | 2,116 |
| Charitable activities | 3 | 92,605 | 363,643 | 456,248 | 588,506 |
| Investments | 4 | 18,322 | - | 18,322 | 4,529 |
| Total income | | <u>114,160</u> | <u>363,643</u> | <u>477,803</u> | <u>595,151</u> |
| Expenditure on: | | | | | |
| Charitable activities | 5 | <u>162,622</u> | <u>382,979</u> | <u>545,601</u> | <u>661,902</u> |
| Total expenditure | | <u>162,622</u> | <u>382,979</u> | <u>545,601</u> | <u>661,902</u> |
| Net expenditure | | (48,462) | (19,336) | (67,798) | (66,751) |
| Transfers between funds | | (1,738) | 1,738 | - | - |
| Net movement in funds | | <u>(50,200)</u> | <u>(17,598)</u> | <u>(67,798)</u> | <u>(66,751)</u> |
| Reconciliation of funds: | | | | | |
| Funds b/fwd | | <u>469,431</u> | <u>34,994</u> | <u>504,425</u> | <u>571,175</u> |
| Funds c/fwd | | <u>419,231</u> | <u>17,396</u> | <u>436,627</u> | <u>504,424</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 2017**

Company Number: 02997217

| | Note | 2017 £ | 2016 £ |
|---|------|-----------|-----------|
| Fixed Assets | | | |
| Tangible assets | 9 | 321,253 | 333,985 |
| Current Assets | | | |
| Debtors | 10 | 22,423 | 42,171 |
| Cash at bank and in hand | 11 | 101,249 | 134,244 |
| | | 123,672 | 176,415 |
| Creditors: Amounts falling due within one year | 12 | 8,298 | 5,976 |
| Net Current Assets | | 115,374 | 170,439 |
| Total Net Assets | | 436,627 | 504,424 |
| Funds of the charity | | | |
| Designated Funds | | 411,160 | 459,489 |
| General Fund | | 8,071 | 9,941 |
| Total Unrestricted Funds | 13 | 419,231 | 469,430 |
| Restricted Funds | 14 | 17,396 | 34,994 |
| Total Funds | | 436,627 | 504,424 |

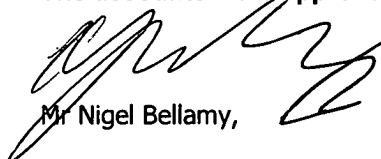
In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 21 November 2017.



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 2017

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)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

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.

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.

The functional currency used by Parenting 2000 is the £ Sterling.

1b. 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.

1c. 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 2017

1 Accounting Policies (cont.)

1d. 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.

1e. 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 13.

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 14.

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2017

1 Accounting Policies (cont.)

1f. 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.

1g. 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 2017

1 Accounting Policies (cont.)

1h. 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.

1i. 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.

1j. 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.

1k. 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 2017

2. Donations and Legacies

| | 2017 | 2016 |
|----------------------|--------------|--------------|
| | £ | £ |
| Grants and Donations | 3,233 | 2,116 |
| | <u>3,233</u> | <u>2,116</u> |

3. Charitable Activity Income

| | 2017 | 2016 |
|------------------------|----------------|----------------|
| | £ | £ |
| Sefton MBC | 240,250 | 401,307 |
| Sefton CCG | 52,000 | 52,000 |
| CCG VCF Fund | 70,616 | 51,878 |
| John Moores Foundation | - | 7,700 |
| HMP Prison Service | 2,250 | 4,000 |
| Groundworks UK | 1,000 | - |
| | 7,250 | - |
| Bike Sales | 3,549 | 770 |
| Fees Receivable | 31,270 | 36,258 |
| Room Hire | 40,786 | 34,593 |
| | <u>448,971</u> | <u>588,506</u> |

4. Investment Income

| | 2017 | 2016 |
|--------------------------------|---------------|--------------|
| | £ | £ |
| Interest Receivable | 47 | 129 |
| Rents from investment property | 18,275 | 4,400 |
| | <u>18,322</u> | <u>4,529</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

5. Charitable Activities Expenditure

| | Activities Undertaken Directly £ | Total 2017 £ | Total 2016 £ |
|----------------|---|--------------------|--------------------|
| Family Support | 545,601 | 545,601 | 661,902 |
| | <u>545,601</u> | <u>545,601</u> | <u>661,902</u> |

6. Staff Costs

| | 2017 £ | 2016 £ |
|-------------------------|----------------|----------------|
| Wages and Salaries | 300,060 | 373,868 |
| Redundancy | - | 6,167 |
| Settlement Compensation | - | 11,000 |
| Social Security costs | 17,462 | 20,555 |
| Pension costs | 17,793 | 18,226 |
| | <u>335,315</u> | <u>429,816</u> |

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2016: none).

The trustees received no remuneration during the year (2016: £nil).

The trustees did not receive any expenses during the year (2016: £nil).

Parenting 2000 **Notes to the Accounts (cont.)** **For the year ended 31 March 2017** ---

7. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees as listed on page 8 and the Senior Management Team as follows:-

Senior Management Team

Chief Executive - Colette Aslanian
 Role - Bethan Cross - left October 2015
 Role - Christina McGarrigle

| | 2017 | 2016 |
|--------------------|---------------|---------------|
| | £ | £ |
| Total Remuneration | <u>67,154</u> | <u>75,433</u> |

In accordance with Information Sheet 1 to the Charities Statement of Recommended Practice (FRS102), total remuneration for staff includes gross pay, employer's national insurance contributions and employer's pension contributions.

8. Net Income for the year

Net income is stated after charging:

| | 2017 | 2016 |
|--------------|---------------|---------------|
| | £ | £ |
| Depreciation | <u>15,492</u> | <u>17,541</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

9. Tangible Fixed Assets

| | Freehold Land & Buildings £ | Short Leasehold £ | Motor Vehicles £ | Fixtures & Equipment £ | Total £ |
|-------------------------|--|----------------------------------|---------------------------------|---|--------------------|
| Cost / Valuation | | | | | |
| At 1 April 2016 | 275,000 | 203,494 | 127,797 | 178,354 | 784,645 |
| Additions | - | 2,760 | - | - | 2,760 |
| At 31 March 2017 | <u>275,000</u> | <u>206,254</u> | <u>127,797</u> | <u>178,354</u> | <u>787,405</u> |
| Depreciation | | | | | |
| At 1 April 2016 | 60,300 | 110,436 | 104,759 | 175,165 | 450,660 |
| For the year | 3,900 | 5,036 | 5,759 | 797 | 15,492 |
| At 31 March 2017 | <u>64,200</u> | <u>115,472</u> | <u>110,518</u> | <u>175,962</u> | <u>466,152</u> |
| Net Book Amounts | | | | | |
| At 31 March 2017 | <u>210,800</u> | <u>90,782</u> | <u>17,279</u> | <u>2,392</u> | <u>321,253</u> |
| At 31 March 2016 | <u>214,700</u> | <u>93,058</u> | <u>23,038</u> | <u>3,189</u> | <u>333,985</u> |

10. Debtors

| | 2017 £ | 2016 £ |
|-------------------------------------|-------------------|-------------------|
| Amounts falling due within one year | | |
| Trade debtors | 10,310 | 22,999 |
| Other debtors | 3,233 | 2,853 |
| Prepayments and accrued income | 8,880 | 16,319 |
| | <u>22,423</u> | <u>42,171</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

11. Cash at bank and in hand

| | 2017 | 2016 |
|--------------|----------------|----------------|
| | £ | £ |
| Cash at bank | 99,734 | 133,360 |
| Cash in hand | 1,515 | 884 |
| | <u>101,249</u> | <u>134,244</u> |

12. Creditors: Amounts falling due within one year

| | 2017 | 2016 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 928 | 168 |
| Accruals and deferred income | 7,370 | 5,808 |
| | <u>8,298</u> | <u>5,976</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

13. Unrestricted Funds

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

| | Balance brought forward 2016 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2017 £ |
|-----------------------------------|--|----------------|------------------|------------------------------------|--|
| <i>General Fund</i> | 9,942 | 81,720 | (111,215) | 27,624 | 8,071 |
| Designated Funds | | | | | |
| <i>Fixed Asset Fund</i> | 333,985 | - | (15,493) | 2,761 | 321,253 |
| <i>Contingency Fund</i> | 75,000 | - | - | - | 75,000 |
| <i>Bldg. Development Fund</i> | 26,547 | - | - | (26,547) | - |
| <i>Other designated funds</i> | 23,957 | 32,440 | (35,914) | (5,576) | 14,907 |
| <i>Total Funds (current year)</i> | <u>469,431</u> | <u>114,160</u> | <u>(162,622)</u> | <u>(1,738)</u> | <u>419,231</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

14. Restricted Funds

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

| | Balance brought forward 2016 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2017 £ |
|--|--|----------------|------------------|------------------------------------|--|
| <i>Youth Led Grant (Crosby)</i> | 2,855 | - | (2,855) | - | - |
| <i>Youth Led Grant (TRides)</i> | 1,691 | - | (1,492) | - | 199 |
| <i>Family Intervention Programme</i> | 3,789 | 96,000 | (99,789) | - | - |
| <i>Teen & Tots</i> | 11,437 | 43,522 | (43,194) | - | 11,765 |
| <i>Progression to Work</i> | 3,608 | 40,000 | (40,771) | - | 2,837 |
| <i>Just a Fad</i> | 6,675 | - | (6,675) | - | - |
| <i>Community Support Fund (Crosby)</i> | 1,884 | - | (1,884) | - | - |
| <i>Targeted Youth</i> | - | 50,000 | (50,000) | - | - |
| <i>Counselling</i> | - | 24,000 | (25,738) | 1,738 | - |
| <i>Other restricted funds</i> | 3,055 | 110,121 | (110,581) | - | 2,595 |
| Total Funds (current year) | 34,994 | 363,643 | (382,979) | 1,738 | 17,396 |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2017

15. 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 2016.

| | Unrestricted Fund £ | Restricted Fund £ | Total Funds £ |
|------------------------------|------------------------------------|----------------------------------|------------------------------|
| Income | | | |
| Donations and legacies | 2,116 | 250 | 2,116 |
| Comparative activities | 71,371 | 516,885 | 588,506 |
| Investments | 4,529 | - | 4,529 |
| Total income | 78,016 | 517,135 | 595,151 |
| Expenditure on | | | |
| Charitable activities | 119,207 | 542,695 | 661,902 |
| | 119,207 | 542,695 | 661,902 |
| Net expenditure | (41,191) | (25,560) | (66,751) |
| Net movement in funds | (41,191) | (25,560) | (66,751) |