

Company Number: 02997217
Charity Number: 1042989

Parenting 2000
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2019

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
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Parenting 2000

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Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ending 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of a charitable company.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's governing document, the Companies Act 2006 and '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 published on 16th July 2014 (and amended by update Bulletin 1 published on 2nd February 2016).

Objectives and Activities

Our Mission

To support families to face the challenges of everyday life.

Objects of the charity

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.

Values

Our values are the beliefs and attitudes that shape the work we do which are that 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.

Achieving our Objects

We strive 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.

Public Benefit

The Charity's objects and activities have been specifically developed to ensure that they comply with the Charity Commission guidance on delivering public benefit.

Achievements and Performance

Our approach to our work is characterised by the values and principles that underpin all our activities, as recorded above.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

Activities

Demand for our services has continued to grow. Our activities are delivered from Parenting 2000's two Centres based at Mornington Road Southport and The Youth and Community Centre Crosby as well as peripatetically from other community venues, including a doctor's surgery, schools and prisons. During the year we delivered public benefit by the following activities.

Therapeutic Counselling

We provide counselling for young people, children (aged 6 years and upwards), parents and families where we operate a whole family approach to working with children and young people .

The individual counselling support includes therapy led family support to resolve emotional issues, anxiety and stress, bullying and harassment, domestic abuse, anger management and bereavement.

Early Help family support

We provide support to families through the Sefton Turnaround Families initiative to help families resolve problems that affect them and their community. Our family support workers help families by intervening at an early stage before the problems become too serious; to get their children back into school, reduce criminal, domestic violence and anti-social behaviour in the home and help parents back into employment.

Practical child safety fittings in the home

We deliver a home child safety equipment fitting scheme into people's home under the Child Injury Prevention Scheme funded by Sefton MBC.

Alchemy Youth Provision

We provide targeted and open Access Youth provision. Our Alchemy drop-in youth club is run from both our centres' and is currently attended by over 100 young people between 11 and 17 years old. The club provides a safe space for young people to socialise, learn, delivering a wide variety of targeted sessions including Tyred Rides, (bicycle maintenance), skateboarding and sports, alongside drug, alcohol & sexual health awareness, personal safety guidance (aimed at preventing gang and knife crime). We provide sessions on cooking, games nights, an art group and host Aiming High for disabled young people and LGBTQI advice and support.

Parenting programmes

We provide parenting programmes from our premises, and at schools and in Prisons.

Dad's Matter

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.

Youth Connect 5

Youth Connect 5 is a 5 week course for parents/carers of children and young people which aims to improve understanding of mental well-being.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

Triple P

Triple P - Positive Parenting Program ® is a parenting and family support system designed to prevent - as well as treat - behavioral and emotional problems in children and teenagers. It aims to prevent problems in the family, school and community before they arise and to create family environments that encourage children to realize their potential.

Facts about Alcohol and Drugs (FAD)

A course for parents and carers to enable them to develop awareness about drugs and alcohol. The course is designed by Parenting 200 and has been accredited by Open Awards.

The course increases factual knowledge about drugs and alcohol and covers:

- * causes of drugs & alcohol misuse
- * physical & psychological effects of drugs & alcohol
- * effects of misuse on others
- * drug & alcohol withdrawal
- * agencies who can offer help & support

Sefton Emotional Achievement Service (SEAS)

We continue to be a part of a consortium, Sefton Emotional Achievement Service (SEAS) which is a group of local charities who have come together with the aim of helping children, young people and families to aspire and achieve through providing bespoke emotional well-being support, delivered at the right time and right place through voluntary sector consortium working.

Our consortium partners are: Sefton CVS, The Venus Charity, Personal Support Services, (PSS) Merseyside Youth Association Sefton Women's and Children's Aid.

Achievements and Performance

Our approach to our work is characterised by the values and principles that underpin all our activities, as recorded above.

* Our Therapeutic Counselling Services continue to grow with 483 new referrals, especially for children and young people, which has significantly increased on last year. We increased the number of our counselling practitioners, and has been successful in receiving additional funding from Awards 4All, Eleanor Rathbone Trust, John Moores Foundation and PH Holt. Demand for our funded service was outstripped supply and as such 309 people accessed our service for the first time.

* Our Family support workers provided support to 75 families to overcome difficulties and prevent crisis.

* Parents/carers who attended our Youth Connect 5 parenting classes reported such outcomes as improved parent/child relationships, confidence, school attendance and attainment, and the reduction of challenging behaviour.

* HMP Liverpool funded two 'Dad's Matter' courses delivered to 20 dads in prison. Feedback from all prisoners was they felt increased confidence about re-integrating into their family unit and their wider community.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

* Alchemy Youth, our targeted youth and open access service was attended by 200 young people at Southport & Crosby Centres helping to reduce isolation amongst children and young people and reducing.

* A weekly youth sexual health drop in service run by a school nurse continues to be delivered at our Crosby Centre.

* Our Child Safety Equipment Project completed 475 installations of child safety equipment such as stair gates, fire guards, cupboard locks etc. into people's home under the Sefton Child Injury Prevention Scheme funded by Sefton MBC.

* In June 2018 we set up our bicycle recycling repair service as a Community Interest Company trading subsidiary, Tyred Rides CIC. Tyred Rides works in partnership with us and generates income for the Charity.

* Vitamin Delivery Service - We continue to collect vitamins from Public Health and distribute them to each of the Children's Centres in Sefton each month.

* Parenting 2000 is part of the Sefton Children and Young People's Involving Access to Psychological Therapies (CYP IAPT) partnership Which is part of a national NHS transformation programme that aims to improve existing Child and Adolescent Mental Health Services.

* We took part on the Sefton for Good Free School Meals for school aged children which aims to eliminate school holiday hunger. We provided packed lunches to local school children.

* In May, we were delighted to host a visit at our Southport Centre from the Metro Mayor of The Liverpool City Region, Steve Rotherham. He attended our Southport Centre as part of a tour of the voluntary sector in the area, organised by Sefton CVS. It was a great opportunity to talk to him about all the activities that that Parenting 2000 offers to help children, young people and families in our community overcome the challenges that they face.

* We again hosted the Southport Christmas food shelter for homeless during the Christmas week. This service was in its 28th year and this year offered breakfast, a three course lunch and housing advice/mainstay. Run by Light For Life and multi-agency professional staff and volunteers during the Christmas week.

Donations

We thank the following organisations for their continued and faithful support.

* The Rotary Club of Southport who once again donated £200 of ASDA Vouchers to us. This enabled the purchase of essential items for families such as toiletries, school uniforms shoes clothes for job interviews. We also received beautifully presented Christmas hampers which were gratefully received by our most vulnerable families.

* Southport Lions Club who donated clothing, food hampers at Christmas, bedding, items of furniture e.g. beds, cots, and ASDA vouchers that we were able to distribute to our most vulnerable families.

* The Trussell Trust Foodbank who provided our families with much needed clothing and formula milk.

The organisations we host in our centres

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

Our buildings in Southport and Crosby have been regularly and increasingly used by local community groups, charities, and small businesses for meetings, training and event space.

We continue to regularly host The Frantastic Day Nursery and The Princes Trust /Groundwork UK and also the following organisations:

| | | |
|----------------------------------|---------------------------|-----------------------------|
| The LFC Foundation | Engage and Change CIC | 8th Crosby Rainbows |
| Sefton Young Carers | Sefton CVS | Korean Martial Arts |
| National Citizen's Service (NCS) | SMBC Youth Services | Southport Writers Circle |
| Crosby Training | Marriage Care | Sefton Parents Carers Forum |
| Sefton Carers | Macmillan Cancer | Latvian School |
| SWACA | Myeloma Support | Karate / Martial Arts Clubs |
| PAC UK | Families Need Fathers | Ingeus |
| Venus | Sefton Muslim Centre | Fitness Classes |
| Light for Life | Elev8 Training | Drama Classes |
| The Art Gang | National Childbirth Trust | |

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

Financial Review

The principal funding sources of the charity continues to be public sector commissions from Sefton MBC, supplemented by a number of smaller grant funds and from room rentals.

We recognise that it is necessary to create a more diversified income base for the sustainability of the charity and as such during the year we have made progress in generating income by expanding our paid for therapeutic counselling offer and by converting our bicycle recycling and repair service Tyred Rides into a Community Interest Company Limited by Guarantee to generate income for the Charity. Going forward we will continue to maximise and identify income generating opportunities that are aligned to our mission.

The operational deficit on the general fund during the year was £46,616 (2018: £67,845). This was lower than the previous year due to an increase in income and a reduction in expenditure. The sale of the freehold property at Alexandra Mount yielded a profit of £26,022.

As at 31 March 2019 total funds of £364,906 (2018: £387,100) were held of which £47,534 (2018: £2,000) was held in restricted funds which is therefore not available for the general purposes of the charitable company.

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.

The Charity currently occupies 3 buildings and has maintained reserves to specifically support their maintenance

The sale of the charity freehold property of 12 Alexandra Mount, Litherland L21 7PN was finalised in February 2019, following a decision to sell it made in the previous year based on the necessity to release funds to provide sufficient cash reserves to sustain the future of the Charity.

The charity's cash reserves are invested in bank deposit accounts. The trustees are currently reviewing the investment options.

Reserves Policy

The trustees have reviewed the Reserves Policy of the charity and continue to recognise 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 current free reserves stand at £225,597 (2018 £77,702). It is the view of the trustees that there is likely to be a need for £15,226 for continued transition and £9,576 to meet the other needs.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

Plans for Future Periods

The charity plans to continue the activities outlined above and seek opportunities to identify new development opportunities aligned to its charitable mission.

In February 2019 the charity successfully appointed a permanent Chief Executive Officer who will take up post in April 2019 to be responsible for running The Charity and alongside the trustees take forward their ambitions for the Charity for its future growth and success.

Reference and administrative details

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

Our advisors

| | |
|------------------------------|---|
| Independent Examiner: | Anthony Deegan MAAT, MICB Pm.dip Sefton CVS, Burlington House, Waterloo, Liverpool L22 0PT |
| Bankers: | HSBC, 99-101 Lord Street, Liverpool. L2 6PG |
| Solicitors: | Hodge Halsall, 18 Hoghton Street, Southport. PR9 0PB |
| Other advisors: | J Bloor EBS Law - HR |

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 Edmund Bellamy | Chair of Trustees |
| Mrs Mary Wall resigned 28/9/2018 | |
| Mrs Irene Melia resigned 28/9/2018 | |
| Mrs Susan Holden | |
| Steve McDermott appointed 26/7/2018 | |

Chief Executive

Ameena Ahmed

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

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.

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.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

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.

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.

Parenting 2000 Trustees' Annual Report For the year ended 31 March 2019

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).

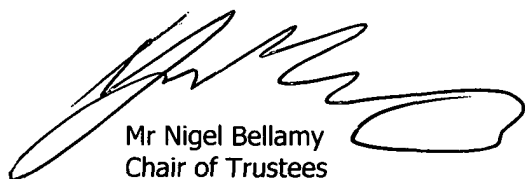
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 5 December 2019 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 2019

I report to the trustees on my examination of the accounts of the Parenting 2000 for the year ended 31 March 2019.

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.

Anthony Deegan MAAT, MICB Pm.dip
Community Accountant
Sefton CVS, Burlington House, Waterloo, Liverpool L22 0PT
5 December 2019

Parenting 2000
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2019

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2019 £ | Total 2018 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 572 | 253 | 825 | 10,407 |
| Charitable activities | 3 | 98,436 | 320,141 | 418,577 | 345,944 |
| Investments | 4 | 58 | - | 58 | 20,797 |
| Total income | | 99,066 | 320,394 | 419,460 | 377,148 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 156,898 | 286,933 | 443,831 | 426,676 |
| Total expenditure | | 156,898 | 286,933 | 443,831 | 426,676 |
| Net (expenditure)/income | | (57,832) | 33,461 | (24,371) | (49,528) |
| Transfers between funds | | (12,073) | 12,073 | - | - |
| Other recognised gains: | | | | | |
| Net movement in funds | | (69,905) | 45,534 | (24,371) | (49,528) |
| Reconciliation of funds: | | | | | |
| Funds b/fwd | | 385,101 | 2,000 | 387,101 | 436,627 |
| Funds c/fwd | | 315,197 | 47,534 | 362,731 | 387,100 |

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.

**Parenting 2000
Balance Sheet
As at 31 March 2019**

Company Number: 02997217

| | Note | 2019 £ | 2018 £ |
|---|------|-----------|-----------|
| Fixed Assets | | | |
| Tangible assets | 9 | 91,775 | 307,399 |
| Current Assets | | | |
| Debtors | 10 | 28,281 | 17,324 |
| Cash at bank and in hand | 11 | 248,097 | 70,200 |
| | | 276,378 | 87,524 |
| Creditors: Amounts falling due within one year | 12 | 5,423 | 7,823 |
| Net Current Assets | | 270,955 | 79,701 |
| Total Net Assets | | 362,730 | 387,100 |
| Funds of the charity | | | |
| Designated Funds | | 116,578 | 336,305 |
| General Fund | | 198,619 | 48,795 |
| Total Unrestricted Funds | 13 | 315,197 | 385,100 |
| Restricted Funds | 14 | 47,534 | 2,000 |
| Total Funds | | 362,731 | 387,100 |

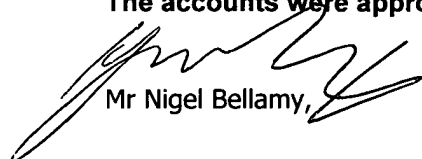
In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 5 December 2019.


Mr Nigel Bellamy,

The notes on pages 16 to 29 form part of these financial statements

Parenting 2000

Notes to the Accounts

For the year ended 31 March 2019

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 2019

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 2019

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 2019

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 2019

2. Donations and Legacies

| | 2019 | 2018 |
|----------------------|-------------|---------------|
| | £ | £ |
| Grants and Donations | 825 | 10,407 |
| | <u>825</u> | <u>10,407</u> |

3. Charitable Activity Income

| | 2019 | 2018 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| Sefton MBC | 261,593 | 231,250 |
| CCG VCF Fund | 3,404 | 5,300 |
| The Big Lottery Fund - Awards for All | 10,000 | - |
| John Moores Foundation | 5,000 | - |
| Grants | 14,500 | 5,500 |
| Community Foundation | 2,500 | 4,416 |
| ESF | - | 9,965 |
| Sefton CVS | 5,492 | 5,600 |
| CCG | 22,320 | 24,496 |
| Bike Sales | 4,803 | 3,489 |
| Fees Receivable | 40,349 | 20,189 |
| Room Hire | 48,616 | 35,739 |
| | <u>418,577</u> | <u>345,944</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

4. Investment Income

| | 2019 | 2018 |
|--------------------------------|-------------|---------------|
| | £ | £ |
| Interest Receivable | 58 | 30 |
| Rents from investment property | - | 20,767 |
| | <u>58</u> | <u>20,797</u> |

5. Charitable Activities Expenditure

| | Activities Undertaken Directly £ | Support Costs £ | Total 2019 £ | Total 2018 £ |
|----------------|---|--------------------------------|-----------------------------|-----------------------------|
| Family Support | 445,830 | 3,000 | 448,830 | 426,673 |
| | <u>445,830</u> | <u>3,000</u> | <u>448,830</u> | <u>426,673</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

6. Staff Costs

| | 2019 | 2018 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 190,529 | 230,425 |
| Redundancy | 6,695 | 398 |
| Social Security costs | 8,581 | 12,797 |
| Pension costs | 9,405 | 13,019 |
| | <u>215,210</u> | <u>256,639</u> |

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2018: none).

The trustees received no remuneration during the year (2018: £nil).

The trustees did not receive any expenses during the year (2018: £nil).

Parenting 2000

Notes to the Accounts (cont.)

For the year ended 31 March 2019

7. Key Management Personnel

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

Trustees

Mr Nigel Edmund Bellamy
 Mrs Mary Wall resigned 28/9/2018
 Mrs Irene Melia resigned 28/9/2018
 Mrs Susan Holden
 Steve McDermott appointed 26/7/2018

Senior Management Team

Chief Executive (Interim) - Aameena Ahmed
 Finance Officer - Christina McGarrigle

| | 2019 | 2018 |
|--------------------|---------------|---------------|
| | £ | £ |
| Total Remuneration | <u>54,723</u> | <u>40,552</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:

| | 2019 | 2018 |
|--------------|--------------|---------------|
| | £ | £ |
| Depreciation | <u>8,724</u> | <u>13,854</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

9. Tangible Fixed Assets

| | Freehold Land & Buildings £ | Short Leasehold £ | Motor Vehicles £ | Fixtures & Equipment £ | Total £ |
|-------------------------|--------------------------------------|-------------------------|------------------------|------------------------------|------------|
| Cost / Valuation | | | | | |
| At 1 April 2018 | 275,000 | 206,254 | 127,797 | 178,943 | 787,994 |
| Disposals | (275,000) | - | - | - | (275,000) |
| At 31 March 2019 | - | 206,254 | 127,797 | 178,943 | 512,994 |
| Depreciation | | | | | |
| At 1 April 2018 | 68,100 | 120,508 | 114,838 | 177,149 | 480,595 |
| Disposals | (68,100) | - | - | - | (68,100) |
| For the year | - | 5,036 | 3,240 | 448 | 8,724 |
| At 31 March 2019 | - | 125,544 | 118,078 | 177,597 | 421,219 |
| Net Book Amounts | | | | | |
| At 31 March 2019 | - | 80,710 | 9,719 | 1,346 | 91,775 |
| At 31 March 2018 | 206,900 | 85,746 | 12,959 | 1,794 | 307,399 |

10. Debtors

| | 2019 £ | 2018 £ |
|-------------------------------------|-----------|-----------|
| Amounts falling due within one year | | |
| Trade debtors | 24,608 | 7,553 |
| Other debtors | 200 | 1,553 |
| Prepayments and accrued income | 3,473 | 8,218 |
| | 28,281 | 17,324 |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

11. Cash at bank and in hand

| | 2019 | 2018 |
|--------------|----------------|---------------|
| | £ | £ |
| Cash at bank | 245,381 | 68,927 |
| Cash in hand | 2,716 | 1,273 |
| | <u>248,097</u> | <u>70,200</u> |

12. Creditors: Amounts falling due within one year

| | 2019 | 2018 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 1,405 | 2,271 |
| Other creditors | 700 | - |
| Accruals and deferred income | 3,318 | 5,552 |
| | <u>5,423</u> | <u>7,823</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

13. Unrestricted Funds

| | Balance brought forward 2017 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2018 £ |
|------------------------------------|--|---------------|------------------|------------------------------------|--|
| <i>General Fund</i> | 8,071 | 67,805 | (135,653) | 108,570 | 48,793 |
| <i>Designated Funds</i> | | | | | |
| <i>Fixed Asset Fund</i> | 321,253 | - | (13,854) | - | 307,399 |
| <i>Contingency Fund</i> | 75,000 | - | - | (59,775) | 15,225 |
| <i>Other designated funds</i> | 14,907 | 24,278 | (25,504) | - | 13,681 |
| <i>Total Funds (previous year)</i> | <u>419,231</u> | <u>92,083</u> | <u>(175,011)</u> | <u>48,795</u> | <u>385,098</u> |

| | Balance brought forward 2018 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2019 £ |
|----------------------------|--|---------------|------------------|------------------------------------|--|
| General Fund | 48,795 | 76,109 | (124,902) | 198,616 | 198,618 |
| Designated Funds | | | | | |
| Fixed Asset Fund | 307,399 | - | - | (215,624) | 91,775 |
| Contingency Fund | 15,226 | - | - | - | 15,226 |
| Other designated funds | 13,681 | 22,957 | (31,996) | 4,935 | 9,577 |
| Total Funds (current year) | <u>385,101</u> | <u>99,066</u> | <u>(156,898)</u> | <u>(12,073)</u> | <u>315,196</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

14. Restricted Funds

| | Balance brought forward 2018 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2019 £ |
|--------------------------------------|--|----------------|------------------|------------------------------------|--|
| <i>Youth Led Grant (TRides)</i> | 199 | - | (119) | (80) | - |
| <i>Family Intervention Programme</i> | - | 96,199 | (86,457) | (9,742) | - |
| <i>Teen & Tots</i> | 11,765 | - | (11,765) | - | - |
| <i>Progression to Work</i> | 2,837 | 30,000 | (21,337) | (11,500) | - |
| <i>Targeted Youth</i> | - | 50,000 | (50,000) | - | - |
| <i>CCG - Counselling</i> | - | 32,242 | (20,250) | (11,992) | - |
| <i>Other restricted funds</i> | 2,595 | 76,624 | (61,738) | (15,481) | 2,000 |
| Total Funds (previous year) | 17,396 | 285,065 | (251,666) | (48,795) | 2,000 |

| | Balance brought forward 2018 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance carried forward 2019 £ |
|-----------------------------------|--|----------------|------------------|------------------------------------|--|
| Family Intervention Programme | - | 131,250 | (106,732) | - | 24,518 |
| Just a Fad | - | 10,000 | (10,012) | 12 | - |
| Targeted Youth | - | 50,253 | (57,700) | 7,447 | - |
| CCG - Counselling | - | 24,496 | (27,759) | 3,263 | - |
| Other restricted funds | 2,000 | 104,395 | (84,730) | 1,351 | 23,016 |
| Total Funds (current year) | 2,000 | 320,394 | (286,933) | 12,073 | 47,534 |

Other Funds

| | | | | | |
|---|--------------|----------------|-----------------|--------------|---------------|
| Groundworks - Tesco | 2,000 | - | (780) | - | 1,220 |
| ESF Fresh Start | - | 4,983 | - | - | 4,983 |
| Child Injury | - | 67,812 | (59,652) | - | 8,160 |
| PPA Fund - Youth | - | - | (1,041) | 1,041 | - |
| Eleanor Rathbone Trust | - | 4,000 | (1,128) | - | 2,872 |
| Living Well Sefton - Art Therapy | - | 1,800 | (1,800) | - | - |
| Lottery - Triage & Drop Ins | - | 10,000 | (10,310) | 310 | - |
| P H Holt | - | 6,000 | (5,738) | - | 262 |
| PPA 2018 | - | 2,500 | (1,460) | - | 1,040 |
| Prison - HMP Walton | - | 4,500 | (41) | - | 4,459 |
| SCVS - Feed The Kids | - | 2,800 | (2,780) | - | 20 |
| Total other funds (current year) | 2,000 | 104,395 | (84,730) | 1,351 | 23,016 |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

15. Analysis of Net Assets

Previous year ended 31 March 2018

| | <i>Unrestricted Funds £</i> | <i>Designated Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| Fixed Assets | - | 307,399 | - | 307,399 |
| Current Assets | 56,408 | 29,116 | 2,000 | 87,524 |
| Current Liabilities | (7,823) | - | - | (7,823) |
| | <u>48,585</u> | <u>336,515</u> | <u>2,000</u> | <u>387,100</u> |

Current year ended 31 March 2019

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Totals Funds £ |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Fixed Assets | - | 91,775 | - | 91,775 |
| Current Assets | 206,218 | 24,802 | 47,534 | 278,554 |
| Current Liabilities | (5,423) | - | - | (5,423) |
| | <u>200,795</u> | <u>116,577</u> | <u>47,534</u> | <u>364,906</u> |

Parenting 2000
Notes to the Accounts (cont.)
For the year ended 31 March 2019

16. 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 2018.

| | Unrestricted Fund £ | Restricted Fund £ | Total Funds £ |
|---------------------------------|---------------------------|-------------------------|---------------------|
| Income | | | |
| Donations and legacies | 10,407 | - | 10,407 |
| Comparative activities | 60,879 | 285,065 | 345,944 |
| Investments | 20,797 | - | 20,797 |
| Total income | 92,083 | 285,065 | 377,148 |
| Expenditure on | | | |
| Charitable activities | 175,011 | 251,666 | 426,676 |
| | 175,011 | 251,666 | 426,676 |
| Net (expenditure)/income | (82,927) | 33,399 | (49,528) |
| Transfers between funds | 48,795 | (48,795) | - |
| Other Recognised gains: | | | |
| Net movement in funds | (34,132) | (15,396) | (49,528) |