2025/2026



Report of the Trustees and Financial Statements for the year ended 31st March 2026

Company Registered No. 08069488
Charity Registered No. 1148138

PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

(A COMPANY LIMITED BY GUARANTEE)

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PARENTS AND CARERS SUPPORT ORGANISATION (PACSO)

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2026

TRUSTEES:	Clare Elkington Caroline Bucksey Rebecca Edwards Andrew Finnamore Alison Grady (From Oct 2025) Andrew Green (Until Sept 2025) Elaine Pitcher Hazel Rumsey Charlie Tarrant (From December 2025) Chris Ward (From Oct 2025)
CEO:	Emma Drain (Kennedy)
REGISTERED OFFICE:	Rowland Rank Centre Aldwick Road Bognor Regis West Sussex PO21 3QQ
REGISTERED COMPANY NUMBER:	08069488
REGISTERED CHARITY NUMBER:	1148138
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 OAS
INDEPENDENT EXAMINER:	Katie Wilson ACA Blue Spire Limited Cawley Priory South Pallant Chichester PO19 1SY



It gives us great pleasure to introduce PACSO's Annual Report, together with the financial statements of the Charity for the year ended 31st March 2026. We have set out for our supporters and the general public, what we have achieved in the past twelve months and our future plans. This report has been prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of 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).

OBJECTS

The objects of the charity are to relieve parents and carers of children and young people having a disability through the provision of recreational and social facilities in Chichester, its environs and such other parts of West Sussex and the UK as the trustees think fit.

PACSO has been delivering parental support and respite services for children and young people with special educational needs and disabilities since 1999. This year, PACSO goals were to (1) meet 75% of the demand for our services, ensuring that as many children, young people and families as possible could access the support they need (2) diversify our income streams, with a particular focus on developing regular monthly giving and securing corporate support (3) secure a building or land for a bespoke PACSO hub, creating a permanent 'forever' home.

BENEFICIARIES



PACSO supports children and young people with learning or physical disabilities, complex health needs, and social and communication difficulties. PACSO currently has **395 members** with disabilities and additional needs living in Chichester, Arun, and Adur Districts of West Sussex. Over the past year, PACSO welcomed 109 new members and their families, highlighting the growing demand for support and inclusive opportunities. Across **360 registered families**, including siblings, parents and carers, PACSO reaches an incredible **1,373 beneficiaries**, demonstrating the vital role PACSO play's in supporting whole families, not just individual children and young people.

PACSO Beneficiaries
43% of all PACSO members have a learning disability
70% have autism, and 47% social and communication difficulties
19% of children display behaviour that challenges
18% of members have a physical disability, with 7% having a visual impairment and 3% a hearing impairment
21% have complex health conditions

For many children and young people with special educational needs and disabilities (SEND), accessing clubs, activities and opportunities to develop friendships can be challenging. PACSO's September 2025 survey found that 85% of those who responded reported that their child was unable to access mainstream clubs and activities as these settings were unable to meet the needs of their child. The impact of caring for a child with additional needs can often put significant physical and emotional demands on families. The positive impact of PACSO support is reflected in the survey results with 97% of respondents reporting that PACSO helps to reduce stress and improve family life.

Our September 2025 survey results showed that some children accessing PACSO face additional challenges and disadvantages at home. Among those that responded, 23% were single parent households, and 8% had a parent with their own additional needs. In addition, 18% of parents and carers reported experiencing mental health difficulties, 20% identified challenging sibling relationships, and 8% were fostered or adopted. PACSO's inclusive clubs and activities provide a safe and supportive environment where children and young people can build friendships, develop confidence, improve their emotional wellbeing, and feel part of the local community.

"PACSO is the only thing that my daughter does without us, apart from school, and it's been huge for her confidence and independence. She feels part of a community outside of her family and school which is so important for her wellbeing."

PACSO Parent, September 2025

SERVICES

PACSO provides specialist after-school clubs, weekend activities and holiday respite services for children and young people aged 5-25 with disabilities in Chichester and Arun Districts of West Sussex. We also offer support to children under five with disabilities and additional needs along with their

families, helping them access appropriate support from an early age. In our September 2025 family survey, 85% of parents reported that their child was unable to access mainstream clubs and activities because their medical, behavioural or communication needs could not be adequately met. PACSO's dedicated and highly trained team make PACSO sessions accessible to a wide range of needs and therefore inclusive to all. Feedback from children, young people and their families is central to the development of our services, and PACSO regularly reviews and adapts its provision to ensure it continues to meet the needs of beneficiaries. The Trustees are committed to maintaining high quality services and ensuring that PACSO activities remain relevant, accessible and effective. This is achieved through regular monitoring, review and scrutiny of planned activities and services ensuring PACSO continues to deliver positive outcomes for children, young people and their families. PACSO activities for young people with disabilities include:

Ages 0-5	Weekly Little PACSO toddler groups in Chichester, Bognor and Littlehampton, weekend stay and play sessions, Little PACSO family trips and parent support
Ages 5-19	Respite activities: Saturday clubs, holiday playdays, holiday trips and afterschool clubs
Ages 19-25	Respite activities: PACSO Plus holiday trips and Go Plus/ Go Active clubs weekly. Youthscheme during school holidays for 16–25-year-olds
All Ages	Family activity days, family stay and play sessions, relaxed cinema screenings and parental support

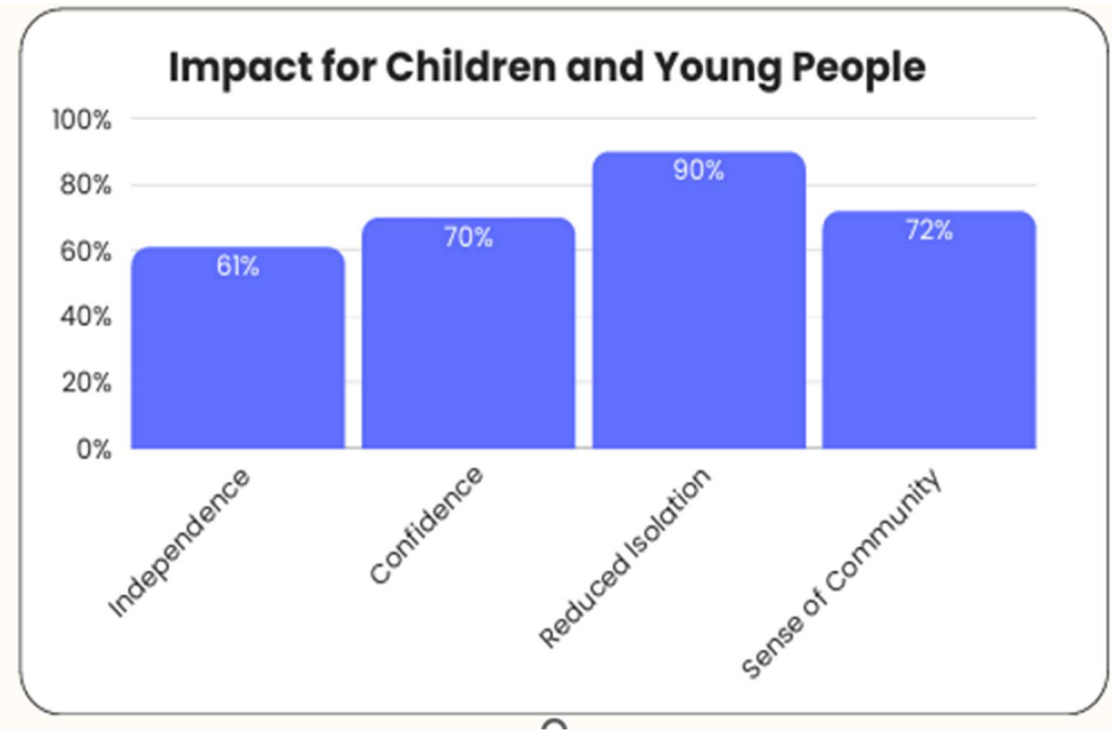
"PACSO has been fantastic for my son. He is not able to attend any mainstream after school clubs or holiday clubs, so PACSO is our only option. Luckily PACSO provide so much care and fun and he always enjoys his time there."

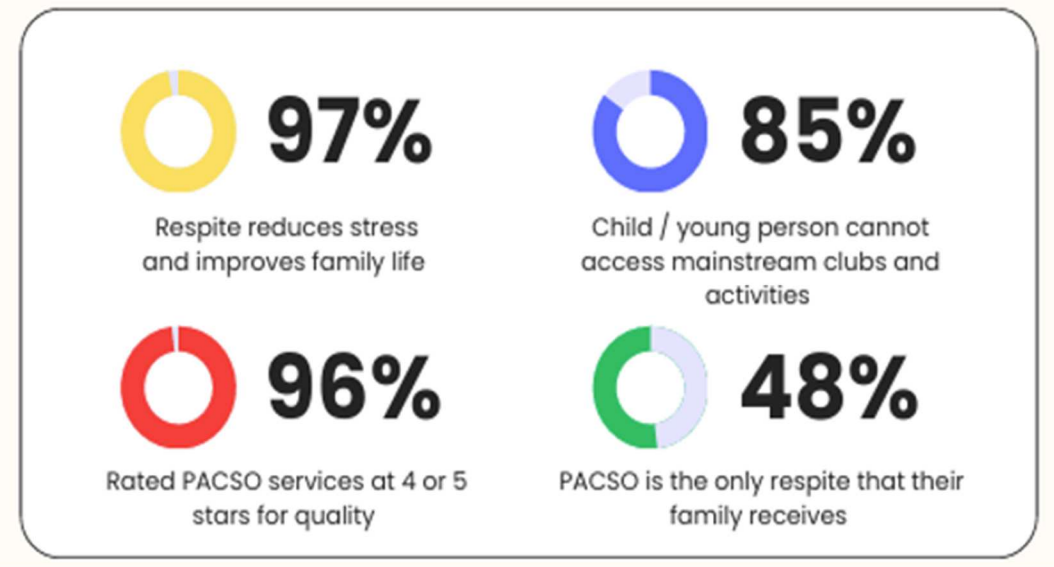
PACSO Parent, September 2025

IMPACT

PACSO services exist to improve the lives of disabled children and their families. Our highly skilled

and experienced play team are able to meet a wide range of needs, meaning that PACSO clubs are accessible to all. In September 2025, we asked our families to feedback to us the benefits of PACSO services for their disabled child and the results are set out below:





ACHIEVEMENTS AND PERFORMANCE

The table below outlines PACSO's performance across the last 3 years:

Data	2023-24	2024-25	2025-26
No. of DCYP Registered at year end	505	586	550
New members joined during year	104	108	109
Total Registered Individuals (all DCYP, Siblings & Parents registered, regardless of attendance - sibling no. taken from attendance pre 2024-25)	1,360	1,903	1,895
Total hours of respite delivered (to DCYP)	8,183	8,482	8,234
Total hours of family activities delivered (to DCYP)	2,391	2,273	2,271
Total no. of different DCYP who attended at least once	331	331	365
Total no. of different Parent Carers who attended at least once	302	294	330
Total no. of different Siblings who attended at least once	113	120	132
No. of Parent Carer beneficiaries (those whose DCYP attended at least once)	495	495	559
No. of Sibling beneficiaries (those whose DCYP attended at least once)	285	233	359
Total no. of PACSO beneficiaries (DCYP who attended plus their parents & siblings)	1,111	1,059	1,283
No. of Play Day, Playscheme & Youthscheme days	51	49	47
No. of Trips	0	9	5
No. of Saturday Clubs	24	28	28
No. of After School Clubs	144	144	133
No. of LP toddler group sessions	103	104	107
No. of LP Weekend & Holiday Meets/ Trips etc	9	13	14
No. of Bespoke Respite Sessions	21	24	27
Total Hours of Bespoke Respite delivered (to DCYP)	52	55	81
Total places filled (sum of total attendees at all activities - DCYP, siblings & parents)	4,853	4,771	4,763
Total no. of different activities (respite & family)	346	386	375
Total hours of PACSO fun! (sum of total hours at all activities - DCYP, siblings & parents)	14,610	14,480	14,316

LITTLE PACSO



This year Little PACSO had 126 registered members aged 0-5, including 45 new members joining this year. Ruth has supported 103 different children, 144 parents and carers and 54 siblings this year through Little PACSO events. These events have provided 1461 hours of fun for disabled children and a total of 3650 hours of delivery to all beneficiaries.

We are so grateful to the national Lottery who have funded Little PACSO this year.

Little PACSO welcomes families who are at the start of their parenting journey. Some may have known during pregnancy or from birth that their child would have additional needs, whilst others may have noticed indicators as their child developed.

Parenting a child with SEND can be a lonely and overwhelming time, and Little PACSO has become a community for parents, carers and their children. Meeting other parents and carers in a similar position and having a safe space where they feel supported and not judged, is a lifeline for families.

WEEKLY GROUPS

We have provided 'drop in' weekly play groups in Chichester, Bognor and Littlehampton during term time. Parents often comment that Little PACSO is a safe space to be. There is a unique understanding that their children play and interact differently. They say they feel more relaxed and don't feel judged in the same way they have done at other groups.

For some families, this is the first group they have ever attended. It can take time for children to adjust to other people and for parents to feel less anxious. Our relaxed environment and welcoming approach, hopefully helps to put everyone at ease.

> Just wanted to say thank you for a lovely session today. E is getting more confident coming along.

Little PACSO groups follow a structure of free play with toys, sensory and arty activities and then a snack time with a story, songs and bubbles, all to promote child development and learning through play. Bubbles are always a favourite!

WEEKEND AND HOLIDAY MEETS

Little PACSO has hosted 15 Stay and Play sessions throughout the year, either on Saturdays mornings or in school holidays. We use Little Piggies Café regularly for our Saturday Meets, our usual spaces at Family Hubs during the holidays, as well as a Christmas Party, and trips to Fishers Farm, Aldingbourne Country Centre and Little Street.

These provide opportunities to meet up if children are a nursery during the term or parents' work.

PEER SUPPORT

Our busy WhatsApp Group has been a space for solidarity and peer support, 24-7. The 100+ members ask questions, share tips and sell and pass on adaptable clothing, equipment and toys. No one knows life with SEND preschoolers like other SEND parents!

We celebrate when parents make friends at PACSO and it is wonderful to hear when parents meet up at other times, helping towards reducing isolation and loneliness.

TRANSITIONS TO OUR RESPITE SERVICES!

Each September Little PACSO says farewell to children who are moving up into primary school settings. Children who are Reception age become eligible to join the main PACSO service that

provides respite. Our Little PACSO Lead continues to attend Saturday Clubs monthly, to ease this transition and be a familiar face as well as leading the reception age Playscheme. Little PACSO is often the first point of contact for families who then stay within the PACSO family for many years to come.

THIS COMING YEAR

We are looking forward to more Little PACSO fun over the coming year. We are hoping to provide more family events and fund an Assistant for weekly groups. We are grateful to Chichester Nursery, Arun East and Arun West Family Hubs for their continued support providing a play space for us.

"Little PACSO has been such a support for me. I have found the WhatsApp group really helpful, supportive and reassuring. The weekly classes and monthly meet ups are a safe place to take the children without judgement. Little PACSO has given me the confidence to take he children to groups and out on trips, which I wouldn't have done previously."

Little PACSO Parent

INDEPENDENT TRAVEL TRAINING

In June 2025, PACSO was contracted by West Sussex County Council (WSCC) to deliver a one-year bespoke Independent Travel Training (ITT) programme for children and young people with Special Educational Needs and Disabilities (SEND) aged 11-25 across the Chichester and Arun districts. PACSO staff member Ruth Stewart led the project, completing specialist training and developing the processes, resources and assessment tools required to deliver a safe, personalised and effective service. Following referrals from WSCC, young people attended trial sessions to assess their suitability for the programme, before

undertaking tailored travel training designed to build confidence, independence and problem-solving skills when using public transport.

Between October 2025 and March 2026, two young people successfully completed the programme and learned to travel independently to college, one by train and one by bus. Ruth also completed assessments and trial sessions for a further two young people. The programme has proved highly successful, providing young people with valuable life skills and greater independence, while offering families reassurance through a personalised and supportive approach. Feedback from parents has been overwhelmingly positive, highlighting the significant impact the service has had on their young people's confidence and future opportunities.

REACHING OUR TARGETS

1) MEET 75% OF THE DEMAND FOR OUR SERVICES

Demand for PACSO services continued to increase year on year, making it a key priority for 2025-26 to meet at least 75% of demand and ensure that as many children, young people, and families as possible could access the respite support they need.

To achieve this, we carried out several successful recruitment campaigns throughout the year, significantly increasing our pool of casual workers, and expanding our capacity to deliver services. As a result, we not only met our target but exceeded it, meeting 82% of service demand between 1st April 2025 and 31st March 2026



This achievement meant that more children and young people were able to access PACSO activities and support, helping to reduce the gap between demand and available

provision for families who rely on our services.

2) DIVERSIFY OUR INCOME STREAMS, WITH A PARTICULAR FOCUS ON DEVELOPING REGULAR MONTHLY GIVING AND SECURING CORPORATE SUPPORT

We made positive progress towards this target during the year, successfully securing four new regular monthly donors and growing our community fundraising.

Community fundraising really took off during the year, with a variety of fundraising events being organised and supported by individuals and groups within the local community. These events generated valuable unrestricted income, increased awareness of the charity's work and helped us engage with new supporters.

Whilst no corporate funding was secured during the year**,** our increased community fundraising activity helped to raise the profile of the charity and establish new connections that we hope will lead to corporate partnerships, sponsorship opportunities and financial support in the future.

Overall, these activities have contributed to broadening our income streams and have laid the foundations for further growth and sustainability in the years ahead.

3) SECURE A BUILDING OR LAND FOR A BESPOKE PACSO HUB, CREATING A PERMANANENT BASE.

A key strategic objective for 2025-26 was to secure a building or piece of land that could provide PACSO with a permanent home and support the future growth of our organisation. In April 2025, an exciting opportunity arose regarding an existing building, and discussions began around the possibility of PACSO acquiring a permanent base. After many years of searching, PACSO are delighted to have finally found what we hope will become our forever home.

As a result of this opportunity, PACSO's headquarters relocated to the Rowland Rank Centre in December 2025. Our respite and play services have continued to run as usual from Fordwater School, Lavant House, and out and about in the community, ensuring that there has been no disruption to the support provided to our PACSO children, young people, and families.

Since moving into the building, PACSO has continued to work towards bringing our vision for a bespoke PACSO Hub to life. We have been developing plans to extend and renovate the building so that it can fully meet the needs of the children, young people, and families who use our services.



Securing the Rowland Rank Centre marks a major milestone in PACSO's history, providing a permanent home that will enable us to grow our services, broaden our impact, and support more children, young people and families for many years to come.

NEWS

Emma Drain continued to lead PACSO in her role as CEO, supported by Play Lead Mia Day, Deputy Play Lead/Care Lead Harriet Fancourt, Little PACSO Lead Ruth Stewart, and a dedicated team of three Play Specialists.



This year saw some changes within our team of Play Specialists. We said a fond farewell to Lisa Newell, who left in August after three years with PACSO. We were delighted to welcome Abigail Little in June and Grace Sole in September. Alongside Gareth Guscott, they form our fantastic team of Play Specialists, whose commitment and enthusiasm have made a significant contribution to the delivery of our services and the support that we provide to our children, young people and families.

FUNDRAISING

PACSO receives funding from a wide variety of sources, including Trusts and Foundations, statutory funding, donations, service fees and community fundraising. We are incredibly grateful to all our funders, supporters and fundraisers whose generosity enables us to continue providing vital services and opportunities for children and young people with SEND, and their families.

We would like to extend our sincere thanks to West Sussex County Council Short Breaks, BBC Children in Need and The F Glenister Woodger Trust for their continued and substantial support of PACSO's work throughout 2025/2026. We are also extremely grateful to the many other Trusts, Foundations and organisations that have supported us during the year. Every grant and donation, large or small, plays an important part in helping us to sustain and develop our services, and we would like to thank all our funders for their continued confidence in PACSO and the work that we do.

2025/2026 has been an exceptionally positive year for community fundraising**,** with a welcome increase in support from across our local community. Local groups, organisations and

individuals have organised events and taken on a wide variety of challenges to raise funds for PACSO. It has been wonderful to see our community come together in support of the charity, raising not only valuable funds but also awareness of PACSO and the families we support.

We would also like to thank our regular monthly donors for their ongoing generosity, alongside every individual, family, community group and local supporter who has fundraised or donated to PACSO this year. Their enthusiasm, commitment and generosity make a meaningful difference to our work, and we are enormously grateful to everyone who has chosen to support PACSO during 2025/2026.



FINANCIAL REVIEW

The continuing rise in the cost of living has had a noticeable impact on PACSO's day to day operating costs during the year. As a result, total expenditure increased by £23,276 to £452,926 for the year ended 31 March 2026 (2025: £429,650), reflecting higher staffing, utility and general operational costs. Despite these challenges, PACSO achieved a significant increase in income, which rose by £126,300 to £459,767 (2025: £333,467). This strong growth in income has helped to offset the increased expenditure strengthen PACSO's long term sustainability and ensure we can continue to support the delivery and development of our services for children, young people and families.



The accounts show a surplus on general unrestricted funds of £8,239 for the year, (2025: £63,281 deficit), and an overall surplus for the year of £6,841, (2025: £96,183 deficit). At 31 March 2026, the charity held total funds of £1,174,873. This included £895,771 restricted for the future development of PACSO Hub and £37,459 restricted for specific charitable purposes.

Excluding fixed assets and restricted funds, free reserves amount to £211,089. The Trustees are pleased to report a return to an overall surplus position during the year, strengthening the charity's financial position and providing a solid foundation for the continued delivery and future development of services.

RESERVES

The Trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size, level of financial commitments held, and its due diligence should the charity dissolve. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives, sustaining a temporary shortfall in income or unexpected expenditure, and endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months of average running costs, plus any costs incurred if the charity was to close. This would include any redundancy payments and support to employees to find alternative employment, the termination of any service contracts including office rent contract, professional fees (including accountancy and audit fees) and a contingency for any outstanding liabilities. This amounts to a sum of approximately £117,432 to £234,865, which has been met. Currently the level of unrestricted reserves is £241,643, or approximately 6 months' running costs.

RESTRICTED FUNDS- PACSO HUB

In April 2020, PACSO was fortunate to receive a plot of land as a legacy gift. It was agreed that any proceeds from its sale would be restricted exclusively for the development of a permanent PACSO Hub, including a building and outdoor play space, creating a lasting legacy for the charity and its beneficiaries.

PACSO successfully secured planning permission for 10 houses on the site and sold the land to a developer in November 2021. The sale generated restricted funds of £930,650, which were designated towards establishing a permanent home for PACSO.

During 2025-26, significant progress was made towards achieving this objective. Following the identification of the Rowland Rank Centre as a suitable long-term base, PACSO relocated its headquarters to the building in December 2025. The charity is now developing plans to adapt and enhance the site to create a dedicated PACSO Hub that will provide accessible facilities and support the future growth of services for children, young people and families.

The Trustees remain committed to delivering a permanent PACSO Hub within 10 years of the land sale and will continue to utilise these restricted funds in support of this strategic objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Charity was formed as a trust in 2002 (registered number 1092301) and became a Charitable Company limited by guarantee with a new charity number (1148138) on 15th May 2012. All the assets of the original trust have now been transferred to the new charity.

TRUSTEES

Trustees are elected and removed by the members of the company. The maximum number of Trustees shall be 9 and the minimum shall be 3. Currently the Trustees are the only members of the company. Trustees are recruited for various skills they bring to the organisation, and most of the trustees have first-hand experience of children with additional needs in a personal or professional capacity. New Trustees are issued with an induction pack and are invited to visit several projects during the year to

gain first-hand knowledge of the value of the service we provide. The Trustees who served during the year are listed on Page 1.

ORGANISATIONAL STRUCTURE

Our Board of Trustees continues to guide, shape and nurture PACSO. We would like to thank them for their time and commitment to this voluntary role and recognise their devotion to our charity. In September 2025, PACSO said farewell to Andrew Green, who stood down from the board after 6 years of service as a trustee. During the year the board was strengthened by the appointment of three new Trustees. Alison Grady and Chris Ward joined the board in October 2025, followed by Charlie Tarrant in December 2025. These appointments bring a range of skills and experience that will support the effective governance and ongoing development of the charity.

The Board of Trustees meets six times a year, with senior staff attending as appropriate. Responsibility for the day-to-day management and operation of the Charity is delegated to the senior managers and their staff. The senior management team reports regularly to the Trustees and maintains ongoing communication with the Board to ensure effective governance, oversight and strategic direction of the Charity.

MAJOR RISKS

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over keyfinancial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which 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 applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

On behalf of the board:

Clare Elkington

Clare Elkington

Chair of Trustees

Date: 28 September 2026

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Parents and Carers Support Organisation (PACSO)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the company (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 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company 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 (FRS 102).

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.

Katie Wilson

Katie Wilson FCA
Blue Spire Limited

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

Date 20 October 2026

PARENTS AND CARERS SUPPORT ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**1**	82,834	105,311	188,145	109,064
Charitable activities	**2**	118,905	109,822	228,727	169,860
Investments	**3**	42,895	-	42,895	54,543
Total income		244,634	215,133	459,767	333,467
EXPENDITURE ON:					
Raising funds	**4**	43,581	1,834	45,415	42,324
Charitable activities	**5**	193,066	214,696	407,762	387,326
Total		236,647	216,530	453,177	429,650
Net Income/(expenditure)		7,987	(1,397)	6,590	(96,183)
Transfers between funds	**13**	28,811	(28,811)	-	-
Net movement in funds		36,798	(30,208)	6,590	(96,183)
RECONCILIATION OF FUNDS					
Total funds brought forward	**13**	204,593	963,439	1,168,032	1,264,215
Total funds carried forward	**13**	241,391	933,231	1,174,622	1,168,032

None of the charity's other activities were acquired or discontinued during the above two financial years.

The group has no recognised gains or losses other than those dealt with in the statement of financial activities.

PARENTS AND CARERS SUPPORT ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	**10**		30,554		2,102
CURRENT ASSETS					
Debtors	**11**	11,766		26,100	
Cash at hand and in bank		1,160,013		1,186,147	
Total current assets		1,171,779		1,212,247	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	**12**	27,711		46,317	
Net current assets/(liabilities)			1,144,068		1,165,930
Net assets/(liabilities)			1,174,622		1,168,032
THE FUNDS OF THE CHARITY					
Restricted funds	**13**		933,231		963,439
Unrestricted funds	**13**				
Designated fund - Fixed Assets		28,811		-	
General funds		212,580		204,593	
Total Unrestricted funds			241,391		204,593
Total charity funds			1,174,622		1,168,032

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 September 2026

Clare Elkington

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Clare Elkington

Trustee

Company number: 08069488

Charity number: 1148138

ACCOUNTING POLICIES

General information, scope and basis of the financial statements
Parents and Carers Support Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Rowland Rank Centre, Aldwick Road, Bognor Regis, PO21 3QQ.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and share costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity. Share costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

VAT
The charity is not registered for VAT and cannot recover VAT incurred on costs. These are therefore stated inclusive of any VAT element.

ACCOUNTING POLICIES

Taxation
The charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

Fixed Assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

At each reporting end date, the Charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Debtors receivable and creditors payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call banks, other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund accounting
Unrestricted (general) funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise unrestricted funds earmarked by the trustees for particular purposes

Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

ACCOUNTING POLICIES

Financial instruments
The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements
In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Donations and gifts	27,584	-	27,584	15,564	-	15,564
Grants	55,250	105,311	160,561	33,500	60,000	93,500
	82,834	105,311	188,145	49,064	60,000	109,064

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Short breaks						
Sales within charitable activities	88,390	-	88,390	76,610	-	76,610
Performance related grants	25,000	102,322	127,322	-	88,623	88,623
Other income						
Sales within charitable activities	5,515	7,500	13,015	4,627	-	4,627
	118,905	109,822	228,727	81,237	88,623	169,860

Performance related grants analysis

	2026 Short breaks £	2025 Short breaks £
West Sussex County Council - Family events	20,333	20,913
West Sussex County Council - Playscheme	81,989	67,710
	102,322	88,623

3. Investment income

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Income from Liquidity Funds	40,443	-	40,443	41,959	-	41,959
Interest receivable	2,452	-	2,452	12,584	-	12,584
	42,895	-	42,895	54,543	-	54,543

NOTES TO THE FINANCIAL STATEMENTS

4. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Fundraising and publicity						
Staging fundraising events	3,813	-	3,813	1,389	-	1,389
Staff costs	39,768	-	39,768	39,102	-	39,102
	43,581	-	43,581	40,491	-	40,491
Investment management	-	1,834	1,834	-	1,833	1,833
	43,581	1,834	45,415	40,491	1,833	42,324

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Direct costs						
Staff costs	65,847	142,810	208,657	67,006	120,782	187,788
Training & DBS checks	4,393	1,237	5,630	4,494	1,237	5,731
Travelling	306	2	308	112	5	117
Depreciation	1,237	-	1,237	2,345	-	2,345
Little PACSO costs	1,091	-	1,091	996	-	996
Consumables & refreshments	219	2,824	3,043	1,223	1,937	3,160
Mini bus costs	4,088	2,025	6,113	2,619	1,520	4,139
Equipment	1,577	-	1,577	2,326	-	2,326
Activity costs	(2,001)	31,741	29,740	(78)	32,032	31,954
Support and governance costs (note 6)	116,309	34,055	150,364	126,591	22,179	148,770
	193,066	214,694	407,760	207,634	179,692	387,326

6. Support and governance costs

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Staff costs	90,621	3,273	93,894	99,697	1,248	100,945
Computer, software & website costs	3,872	4,070	7,942	1,638	1,548	3,186
Administration & office costs	11,166	18,811	29,977	11,121	10,512	21,633
Training & activities costs	125	131	256	330	312	642
Insurances	5,082	5,341	10,423	2,564	2,424	4,988
Sundry expenses	410	431	841	379	359	738
Legal & professional costs	1,901	1,998	3,899	6,112	5,776	11,888
Governance costs (note 7)	3,132	-	3,132	4,750	-	4,750
	116,309	34,055	150,364	126,591	22,179	148,770

NOTES TO THE FINANCIAL STATEMENTS

7. Governance costs

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Independent examiner fees	2,700	-	2,700	3,552	-	3,552
Independent examiner fees - other	180	-	180	1,198	-	1,198
Independent examiner fees - under accrual PY	252	-	252	-	-	-
	3,132	-	3,132	4,750	-	4,750

8. Wages and salary cost

	2026 £	2025 £
Gross wages	317,041	305,005
Employer's national insurance costs (net of employment allowance)	19,482	17,239
Pension costs	5,797	5,591
	342,320	327,835

The average monthly number of employees during the year was:

	2026	2025
Direct charitable expenditure	26	22
Fundraising costs	1	1
Support costs	3	3
Total	30	26

The Full Time Equivalent (FTE) number of employees during the period was 8.9 (2025: 9.5)

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding period.

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,797 (2025: £5,591) with nil outstanding at the balance sheet date (2025: nil)

The remuneration of key management personnel is as follows:

	2026 £	2025 £
Aggregate compensation	48,146	53,721

9. Related party transactions

None of the Trustees (or any persons connected with them) received any remuneration during the year.

No trustee expenses were reimbursed during the year (2025: One Trustee £62)

There were no other transactions with related parties that require disclosure in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

10. Fixed assets

	Assets Under Construction	Plant and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April	-	5,795	12,690	18,485
Additions	28,811	878	-	29,689
Disposals	-	-	-	-
At 31 March	28,811	6,673	12,690	48,174
Depreciation				
Accumulated at 1 April	-	3,695	12,688	16,383
Charge for the year	-	1,235	2	1,237
On disposals	-	-	-	-
At 31 March	-	4,930	12,690	17,620
Net book value at 31 March 2026	28,811	1,743	-	30,554
Net book value at 31 March 2025	-	2,100	2	2,102

11. Debtors

	2026 Total Funds £	2025 Total Funds £
Trade debtors	265	11,155
Other debtors	2,404	1,420
Prepayments and accrued income	9,097	13,525
	11,766	26,100

12. Creditors

	2026 Total Funds £	2025 Total Funds £
Trade creditors	2,016	15,078
Other taxation and social security	4,149	4,920
Accruals	6,202	12,180
Deferred income (see below)	15,344	14,139
	27,711	46,317

NOTES TO THE FINANCIAL STATEMENTS

12a. Analysis of movement in deferred income

	Brought forward £	Released in year £	Deferred in year £	Carried forward £
Grant income	14,139	(14,139)	15,344	15,344
	14,139	(14,139)	15,344	15,344

13. Analysis of net movement in funds

	Year ended 31 March 2026				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
Restricted funds					
WSCC Short Breaks	4,092	81,989	(86,081)	-	-
WSCC Short Breaks (CYE)	-	20,333	(20,333)	-	-
WSCC Other Grants	-	-	-	-	-
BBC Children in Need	3,881	40,000	(38,279)	-	5,602
St James Place Charitable Foundation	2,000	-	-	-	2,000
Boltini Trust	-	10,000	(7,220)	-	2,780
Bentley Advancing Life Chances	-	500	(500)	-	-
Peter Harrison Foundation	-	-	-	-	-
Chichester District Council	-	5,000	(5,000)	-	-
Bursary Funding	1,473	-	(368)	-	1,105
Woodger Trust	18,502	20,000	(31,327)	-	7,175
The Lennox Trust	-	-	-	-	-
Barbara Ward	-	10,000	-	-	10,000
National Lottery	-	14,139	(14,139)	-	-
Focus Foundation	-	4,672	(3,374)	-	1,298
TESCO Community Grants	-	1,000	(1,000)	-	-
True Colours	-	7,500	-	-	7,500
Land Sale Investment Fund	933,491	-	(8,909)	(28,811)	895,771
Total restricted funds	963,439	215,133	(216,530)	(28,811)	933,231
Unrestricted funds					
General funds	204,593	244,634	(236,647)	-	212,580
Designated funds - fixed assets	-	-	-	28,811	28,811
Total unrestricted fund	204,593	244,634	(236,647)	28,811	241,391
Total funds	1,168,032	459,767	(453,177)	-	1,174,622

NOTES TO THE FINANCIAL STATEMENTS

Description of funds

Restricted funds

WSCC Short Breaks	Shortbreaks funding for PACSO Play Days
WSCC Short Breaks (CYE)	Shortbreaks funding for PACSO Family events
WSCC Other Grants	WSCC Grant Scheme Summer 2023
BBC Children in Need	Funding to support with the running of afterschool clubs for ages 5 -18 years
St James Place Charitable Foundation	Match funding received from Big Give for the purchase of a new minibus
Boltini Trust	Funding received towards Play Days
Bentley Advancing Life Chances	Funding to contribute towards the cost of the travelling farm for Easter play
Peter Harrison Foundation	Funding received for PACSO Play Lead April 2024
Chichester District Council	Funding received to support with costs for After School and Saturday Clubs
Bursary Funding	Funding to support families in need of financial support within PACSO
Woodger Trust	Funding received to support with the costs of Saturday Clubs
The Lennox Trust	Funding towards the costs of a mobile farm visit for Easter 2024 play days.
Barbara Ward	Funding received to support the running costs for Little PACSO from April 26
National Lottery	Funding received towards the salary costs for the Little PACSO Play Lead
Focus Foundation	Funding to support with our PACSO plus Go Club costs for the period September 25 to July 26
TESCO Community Grants	Funding received towards PACSO plus Youthscheme
True Colours	Funding received for the purchase of a new minibus
Land Sale Investment Fund	Proceeds from the sale of the land gifted to PACSO as part of a legacy. Formally agreed that any funds generated from the sale would be exclusively used towards the construction of a bespoke PACSO building and playground.

13. Analysis of net movement in funds - continued

	Year ended 31 March 2025				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfers between funds £	Total funds carried forward £
Restricted funds					
WSCC Short Breaks	11,899	67,710	(75,517)	-	4,092
WSCC Short Breaks (CYE)	-	20,913	(20,913)	-	-
WSCC Other Grants	405	-	(405)	-	-
BBC Children in Need	-	40,000	(36,119)	-	3,881
St James Place Charitable Foundation	2,000	-	-	-	2,000
Peter Harrison Foundation	4,000	-	(4,000)	-	-
Chichester District Council	5,000	-	(5,000)	-	-
Bursary Funding	1,996	-	(523)	-	1,473
Woodger Trust	19,024	20,000	(20,522)	-	18,502
The Lennox Trust	500	-	(500)	-	-
Barbara Ward	5,691	-	(5,691)	-	-
Land Sale Investment Fund	946,816	-	(12,335)	(990)	933,491
Total restricted funds	997,331	148,623	(181,525)	(990)	963,439
Unrestricted funds					
General funds	266,884	184,844	(248,125)	990	204,593
Total unrestricted fund	266,884	184,844	(248,125)	990	204,593
Total funds	1,264,215	333,467	(429,650)	-	1,168,032

14. Financial instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2026 £	2025 £
Financial assets		
Debt instruments measured at amortised cost:		
Trade debtors	265	11,155
Other debtors	2,404	1,420
	2,669	12,575
Financial liabilities		
Measured at amortised cost:		
Trade creditors	2,016	15,078
Other taxation and social security	4,149	4,920
Accruals	6,202	12,180
	12,367	32,178

NOTES TO THE FINANCIAL STATEMENTS

15. Comparative statement of financial activities (including income and expenditure account)

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**1**	49,064	60,000	109,064
Charitable activities	**2**	81,237	88,623	169,860
Investments	**4**	54,543	-	54,543
Total income		184,844	148,623	333,467
EXPENDITURE ON:				
Raising funds	**5**	40,491	1,833	42,324
Charitable activities	**7**	207,634	179,692	387,326
Total		248,125	181,525	429,650
Net Income/(expenditure)		(63,281)	(32,902)	(96,183)
Transfers between funds	**13**	990	(990)	-
Net movement in funds		(62,291)	(33,892)	(96,183)
RECONCILIATION OF FUNDS				
Total funds brought forward	**13**	266,884	997,331	1,264,215
Total funds carried forward	**13**	204,593	963,439	1,168,032