Charity registration number 1169363 (England and Wales)

PARENTS IN NEED

Annual report and unaudited financial statements

For the year ended 31 December 2025

PARENTS IN NEED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Burgess	
	C Bailey	
	P Owen	
	M Strudwick	
	E Owen	(Appointed 14 October 2026)
Charity number	1169363	
Principal address	20 Seymour Road Wimbledon London SW19 5JS	
Independent examiner	WSM Advisors Limited Connect House 133-137 Alexandra Road Wimbledon London SW19 7JY	

PARENTS IN NEED

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PARENTS IN NEED

TRUSTEES' REPORT

For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

Parents in Need is a charitable trust registered on 26 September 2016 with Charity Commission under charity number 1169363. The principal address is 20 Seymour Road, Wimbledon, London, SW19 5JS.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The charity's objectives are:

- To advance the education of people under the age of 25 with special educational needs, by providing and assisting in the provision of information and advice to them, their families and carers.
- To relieve financial hardship among parents, guardians and persons caring for a person with special educational needs by the provision of support, advice and information for those responsible for their care.
- To preserve and protect the health of those caring for people with special educational needs within the family or home by offering practical assistance and support and such other services as the trustees shall deem necessary, with a view to meeting the educational needs of their children and improving their living conditions.

The aim of the charity is to finance specialist reports to enable children with special educational needs to access an appropriate education. Independent reports provide the parent with the necessary evidence required by the local authority before a placement is agreed. We listen to parents of children with Special Needs and provide a service to those who do not have the means to pay for the specialist advice and reports that are required by the Local Authority.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Financial help will be given to parents, via professional practitioners who assess and report on the specific educational needs of disadvantaged children which will in turn help the whole family. In the long term society will benefit as many of these children will be able to take a worthwhile place in society without needing extra funding.

Activites

Our annual fund raising event was held in March 2025.

Achievements and performance
Achievements during the period were:

- Funded a number of assessments to help families who were facing tribunals.
- Increased our funds through fundraising events, grants and donations.

Financial review
The financial review covers the financial year ended 31 December 2025. Income for the year was £78,572 (2024: £82,100).Total expenditure amounted to £98,010 (2024: £50,568) for the year, giving a net income of -£19,438 (2024: £31,532).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.
The trustees consider it appropriate to prepare the accounts on a going concern basis.

An anonymous donor has committed £150k to the charity over 3 years.

Plans for the future

- To continue to apply for grants and continue to fund families who need support to get a disabled family member the most appropriate education for them.

-To organise more fund-raising events.

Structure, governance and management
The charity is a charitable trust registered on 26 September 2016 with the Charity Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Burgess	
C Bailey	
G Pritchett	(Resigned 8 July 2025)
P Owen	
Charlotte Chatwin	(Resigned 8 July 2025)
Robina Slingsby	(Resigned 8 July 2025)
M Strudwick	
E Owen	(Appointed 14 October 2026)

There are at least three trustees on the board. Apart from the first trustees, every trustee is appointed for a term of five years by a resolution of the trustees passed at a special meeting.

In selecting individuals for appointment as trustees, the Board of trustees will consider the skills, knowledge and experience needed for the effective administration of the charity.

The new trustee, on his or her first appointment will receive a copy of the trust deed and any amendments made to it and a copy of the charity's latest report and statement of accounts.

None of the trustees have any beneficial interest in the charity.

During the year, the Board of Trustees managed the charity and decisions were made collectively.

We thank our volunteers who provide invaluable support to our fundraising events.

PARENTS IN NEED

TRUSTEES' REPORT (CONTINUED)

For the year ended 31 December 2025

The trustees' report was approved by the Board of Trustees.

Catherine Bailey
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.....

C Bailey
Trustee
Dated: 30 October 2026

PARENTS IN NEED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

For the year ended 31 December 2025

The trustees 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).

The law applicable to charities in England and Wales requires the trustees 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 incoming resources and application of resources of the charity for that year.

In preparing these 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PARENTS IN NEED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARENTS IN NEED

I report to the trustees on my examination of the financial statements of Parents in Need (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

WSM Advisors Limited

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Michael Spink (Independent Examiner)
for and on behalf of WSM Advisors Limited

Connect House
133-137 Alexandra Road
Wimbledon
London
SW19 7JY

Dated: 30 October 2026

PARENTS IN NEED

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	63,069	61,370
Other trading activities	**4**	15,503	20,730
Total income		78,572	82,100
Expenditure on:			
Raising funds	**5**	5,343	5,492
Charitable activities	**6**	92,667	45,076
Total resources expended		98,010	50,568
Net (expenditure)/income for the year/ Net movement in funds		(19,438)	31,532
Fund balances at 1 January 2025		97,564	66,032
Fund balances at 31 December 2025		78,126	97,564

The statement of financial activities includes all gains and losses recognised in the year.

All funds are unrestricted.

PARENTS IN NEED

BALANCE SHEET

As at 31 December 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**12**	447		337	
Cash at bank and in hand		80,361		99,790	
		80,808		100,127	
Creditors: amounts falling due within one year	**13**	(2,682)		(2,563)	
Net current assets			78,126		97,564
Income funds					
Unrestricted funds			78,126		97,564
Total charity funds			78,126		97,564

The accounts were approved by the Trustees on 30 October 2026

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Catherine Bailey

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C Bailey
Trustee

1 Accounting policies

Charity information

Parents in Need is a charitable trust registered in England and Wales with the Charity Commission under charity number 1169363. The principal address is 20 Seymour Road, Wimbledon, London, SW19 5JS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that 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 receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1 Accounting policies **(Continued)**

1.5 Resources expended

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.

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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 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.

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.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 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.

3 Donations and legacies

	2025	2024
Unrestricted funds	**£**	**£**
Donations and gifts	63,069	61,370

4 Other trading activities

Unrestricted funds	2025	2024
	£	**£**
Fundraising events	15,503	20,730

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	**£**
Fundraising and publicity		
Staging fundraising events	5,343	5,492
	5,343	5,492

5 Raising funds **(Continued)**

6 Charitable activities

	2025	2024
Unrestricted funds	**£**	**£**
Expenditure on:		
Specialist and assessment fees	75,666	39,059
Share of support costs (see note 7)	13,740	3,338
Share of governance costs (see note 7)	3,261	2,679
	92,667	45,076

The charity received donated services during the financial year. The value cannot be measured reliably and therefore no value for services provided by volunteers has been included in the accounts. The school hall has been given free of charge for the events.

7 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Staff costs	2,375	-	2,375	1,403	Direct
Website	-	-	-	1,092	Direct
Stationery	550	-	550	96	Direct
Insurance	540	-	540	320	Direct
Insurance	453	-	453	415	Direct
Just Giving fees	-	-	-	12	Direct
Shop lease costs	9,822	-	9,822	-	Direct
Accountancy fees	-	3,261	3,261	2,679	Direct
	13,740	3,261	17,001	6,017	
Analysed between					
Charitable activities	13,740	3,261	17,001	6,017	

Governance costs includes an accrual for the preparation of the financial statements for the year of £1,970. (2024: £1,875).

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,261	2,679

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No expenses were paid for the trustees apart from legitimate costs for the charitable fundraising activities.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	2

Employment costs	2025	2024
	£	£
Wages and salaries	2,375	1,403

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992. No tax charges have arisen in the Charity.

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	142	-
Prepayments and accrued income	305	337
	447	337

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	94	94
Trade creditors	-	216
Other creditors	618	378
Accruals and deferred income	1,970	1,875
	2,682	2,563

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	97,564	78,572	(98,010)	78,126

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	66,032	82,100	(50,568)	97,564

15 Related party transactions

There were no disclosable related party transactions during the year.

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