

**SCOTTISH CHARITY NUMBER: SC037461**

**Parents Inclusion Network (SCIO)**  
**Trustees report & financial statements**  
**for the year ended 31st March 2025**

## **Parents Inclusion Network (SCIO)**

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## **Parents Inclusion Network (SCIO)**

### **Trustees report** **for the year ended 31st March 2025**

The trustees present their report and the unaudited financial statements for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 United Kingdom and Republic of Ireland (FRS 102).

#### **Objectives and activities**

The principal activities of Parents Inclusion Network (SCIO) (PIN) in the year under review were charitable, in line with the charity's objects, which are the relief of those in need by reason of disability, financial hardship or other disadvantage and to promote the welfare, advance education and relieve the needs of people within Dumfries & Galloway affected by disability.

In furtherance of these objects, PIN seeks to:-

- a) provide a support, advocacy, training and information network within Dumfries & Galloway for parents and carers of children (of any age) with a disability;
- b) provide mechanisms for parents/carers to generate a greater understanding of inclusion, the experiences of families and other disability issues within the public, private and voluntary sectors;
- c) act as a training and information resource for both parents and carers of disabled children as well as external agencies which provide support; and
- d) act as a consultative body which is inclusive and takes account of all views and comments where appropriate.

#### **Achievements and performance**

##### **Support and Networking**

- There are now 759 members with 1370 children between them on our membership list. Most of our new referrals are coming from professionals who do not have the capacity to offer the support needed, and current members who value our support
- As part of our support we have set up regular localised support groups in each area, through cake and coffee and lunches as well as a new evening session.
- There have been 10 newsletters sent out by email to PIN members and professionals informing them of the family days across the regions throughout the year during school holidays, get togethers as well as many other relevant educational, training, developmental and social opportunities.
- PIN continues to sit on local strategy groups and has a close working relationship with statutory services to deliver training and develop services in the local area.

##### **Family Days**

- PIN ran 13 family days over the Easter holidays.
- PIN ran 41 family days over the summer.
- PIN ran 12 family events over October holidays.
- PIN ran 3 family events over the Christmas holidays.
- These family days were very successful and the feedback has been incredible. There was a surge in numbers with regards to uptakes for these events, which continues to evidence how much PIN is growing and becoming a valuable life-line for members.

## **Parents Inclusion Network (SCIO)**

### **Trustees report** **for the year ended 31st March 2025**

..... continued

#### **Financial review**

The accounts show a surplus for the year of £19,883 compared to a surplus of £28,575 in the previous year. Reserves at the year end were £152,217 (2024 - £132,334), all of which were unrestricted.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

#### **Reserves**

The trustees aim to have sufficient reserves to cover between three and six months running costs and to meet redundancy and winding-up costs in the event that funding is reduced or ceases.

#### **Structure, governance and management**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO) (No. SC037461). It was registered in its current legal form on 15th June 2018 following a change from a charitable company limited by guarantee (No. SC301669) on that date. It is governed by its Constitution.

Membership of the charity is open to parents and carers of people affected by disability. The trustees meet regularly to review the work of the charity, monitor progress on achievement of its objectives and financial performance and plan future strategy. The day to day work of the charity is undertaken by co-ordinators, reporting to the trustees.

#### ***Appointment and training***

Parents Inclusion Network (SCIO) is governed by a Board of Trustees who are recruited, appointed and trained in accordance with the terms of the Constitution. Individuals are eligible to serve as trustees if they are members of the charity (i.e. a parent or carer of a person affected by a disability) and provided they have not been in the employment of the charity in the preceding three years. Trustees may also co-opt other trustees between AGMs. The Constitution provides for a maximum of twelve trustees.

Where new trustees are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about charity law.

#### **Reference and administrative details**

Scottish charity number      SC037461

Registered office

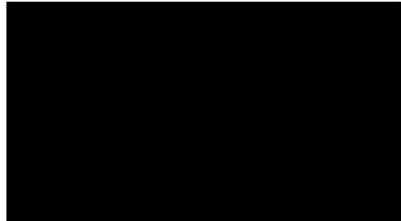


**Parents Inclusion Network (SCIO)**

**Trustees report**  
**for the year ended 31st March 2025**

..... continued

Independent Examiners

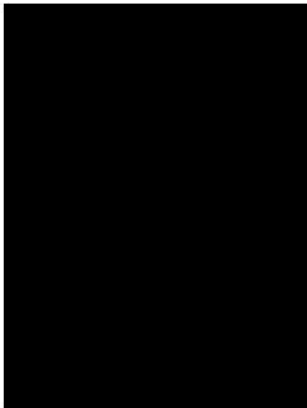


Bankers

Bank of Scotland  
91 High Street  
Dumfries  
DG1 2BN

***Trustees***

The trustees who have served the charity during the year and since the year end were as follows:



- appointed 2024
- resigned in 2024
- resigned in 2024
- resigned in 2024
- appointed 2024
- appointed 2024

**Responsibilities of the trustees**

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

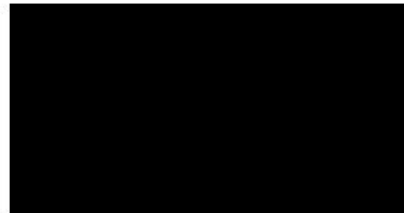
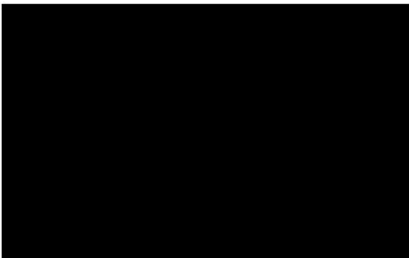
**Parents Inclusion Network (SCIO)**

**Trustees report**  
**for the year ended 31st March 2025**

..... continued

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 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. 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.

This report was approved by the trustees of the charity on 14th November 2025 and signed on its behalf by



**Parents Inclusion Network (SCIO)**

**Independent Examiner's Report to the Trustees of  
Parents Inclusion Network (SCIO)**

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 6 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

a. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met, or

b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Date: 12th December 2025**

**Parents Inclusion Network (SCIO)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31st March 2025**

		Unrestricted	Restricted	2025	2024
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	122,084	-	122,084	127,102
Investments	3	1,244	-	1,244	949
<b>Total income</b>		<u>123,328</u>	<u>-</u>	<u>123,328</u>	<u>128,051</u>
<b>Expenditure on:</b>					
Charitable activities	4	102,594	-	102,594	98,643
Governance costs	5	851	-	851	833
<b>Total expenditure</b>		<u>103,445</u>	<u>-</u>	<u>103,445</u>	<u>99,476</u>
<b>Net income/(expenditure)</b>		19,883	-	19,883	28,575
<b>Reconciliation of funds:</b>					
Total funds brought forward		132,334	-	132,334	103,759
<b>Total funds carried forward</b>		<u>152,217</u>	<u>-</u>	<u>152,217</u>	<u>132,334</u>

All income and expenditure derived from continuing activities.

**The notes on pages 8 to 14 form an integral part of these financial statements.**

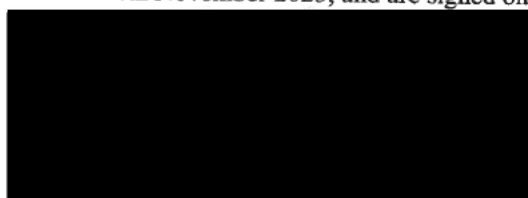


**Parents Inclusion Network (SCIO)**

**Balance sheet**  
**as at 31st March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		750		1,000
<b>Current assets</b>					
Cash at bank and in hand		154,969		134,624	
		154,969		134,624	
<b>Creditors: amounts falling due within one year</b>	9	(3,502)		(3,290)	
<b>Net current assets</b>			151,467		131,334
<b>Net assets</b>			152,217		132,334
<b>The funds of the charity:</b>					
Unrestricted general funds	11		152,217		132,334
<b>Total charity funds</b>			152,217		132,334

These accounts were approved by the trustees on 14th November 2025, and are signed on their behalf by:



The notes on pages 8 to 14 form an integral part of these financial statements.

## **Parents Inclusion Network (SCIO)**

### **Notes to the financial statements** **for the year ended 31st March 2025**

#### **1. Accounting policies**

##### **1.1. Basis of preparation**

The financial statements are prepared under the historical cost convention and 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 United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are presented in sterling which is the functional currency of the charity and amounts are rounded to the nearest £.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Hence the financial statements are prepared on a going concern basis.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

##### **1.2. Fund accounting**

General funds are unrestricted 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 funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **1.3. Income recognition**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, probability of receipt and the amount can be measured with sufficient reliability. Where income have related expenditure (as with fundraising) the expenditure is not netted off and therefore the income is reported gross in the SOFA.

##### **1.4. 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. Liabilities are recognised as soon as there is a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity feels that there is only one activity and as such support costs have not been separately identified as they have been treated as being wholly for the fulfilment of the primary activity. Governance costs include the cost of preparation and examination of the statutory accounts, the cost of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters. As with support costs, the governance costs are treated as being wholly for the primary activity.

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**1.5. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% Straight Line
-------------------------------------	---------------------

Tangible fixed assets are capitalised if they cost more than £500 and have a useful life of more than one year. They are valued at cost, or if gifted, their value on receipt.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**1.7. Taxation**

The charity is not liable to corporation tax on its primary charitable activities. The charity is not registered for VAT and irrecoverable VAT is included in the cost to which it relates.

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**2. Income from donations and legacies**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
<b>Core grants received</b>				
National Lottery Community Fund	50,000	-	50,000	52,500
D & G Council Grants	4,000	-	4,000	4,500
Robertson Trust	7,500	-	7,500	7,500
Dumfries and Galloway Education	27,500	-	27,500	25,000
Give as You Live	-	-	-	86
Foundation Scotland	6,667	-	6,667	6,667
D & G Third Sector	-	-	-	1,994
Hollywood Trust	15,000	-	15,000	15,000
CLD - Council Grany Amazing Summer	-	-	-	-
The JMA Trust	2,000	-	2,000	2,000
	<u>112,667</u>	<u>-</u>	<u>112,667</u>	<u>115,247</u>
<b>Other voluntary income</b>				
Memberships	7,682	-	7,682	6,641
Donations	1,735	-	1,735	5,214
	<u>9,417</u>	<u>-</u>	<u>9,417</u>	<u>11,855</u>
	<u>122,084</u>	<u>-</u>	<u>122,084</u>	<u>127,102</u>

Of the income received from donations and legacies in 2024, £107,602 was unrestricted.

**3. Investment income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
Bank interest received	1,244	-	1,244	949
	<u>1,244</u>	<u>-</u>	<u>1,244</u>	<u>949</u>

Of the interest received in 2024, £949 was unrestricted.

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**4. Expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Wages and salaries	64,647	-	64,647	60,604
Employer's NI contributions	286	-	286	-
Staff pension costs	4,540	-	4,540	3,980
Staff training	15	-	15	84
Insurance	1,035	-	1,035	988
Postage and stationery	335	-	335	198
Telephone	1,358	-	1,358	549
Computer costs	2,303	-	2,303	2,242
Staff travel	3,024	-	3,024	3,199
Payroll supervision	763	-	763	780
General expenses	187	-	187	359
Depreciation on FF & Equipment	251	-	251	334
PIN activities	23,850	-	23,850	25,324
Interest on overdue PAYE	-	-	-	2
	<u>102,594</u>	<u>-</u>	<u>102,594</u>	<u>98,643</u>

Of the expenditure on charitable activities in 2024, £98,643 was unrestricted

**5. Governance Costs**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Independent Examiner's Fees	819	-	819	800
Bank charges	32	-	32	33
	<u>851</u>	<u>-</u>	<u>851</u>	<u>833</u>

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**6. Employees**

**Number of employees**

The average monthly numbers of employees during the year were:

	<b>2025 Number</b>	<b>2024 Number</b>
Co-ordinators	<u>3</u>	<u>3</u>

**Employment costs**

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	64,647	60,604
Social security costs	286	-
Pension costs	4,540	3,980
	<u>69,473</u>	<u>64,584</u>

None of the trustees received remuneration as an employee of the charity or were reimbursed for any expenditure during the year.

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. Pension costs**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £4,540 (2024 - £3,980).

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**8. Tangible fixed assets**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1st April 2024		
At 31st March 2025	2,981	2,981
	<u>2,981</u>	<u>2,981</u>
<b>Depreciation</b>		
At 1st April 2024		
Charge for the year	1,981	1,981
At 31st March 2025	250	250
	<u>2,231</u>	<u>2,231</u>
<b>Net book values</b>		
At 31st March 2025	750	750
	<u>750</u>	<u>750</u>
At 31st March 2024	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

**9. Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	2,646	2,462
Other creditors	856	828
	<u>3,502</u>	<u>3,290</u>

**10. Analysis of net assets in funds**

	Tangible fixed assets £	Other net assets £	Total £
Unrestricted funds	750	151,468	152,218
Total funds	<u>750</u>	<u>151,468</u>	<u>152,218</u>

**Parents Inclusion Network (SCIO)**

**Notes to the financial statements**  
**for the year ended 31st March 2025**

..... continued

**11. Statement of funds**

	Balance at 1st April 2024 £	Income £	Expenditure £	Balance at 31st March 2025 £
<b>Restricted funds:</b>	-	-	-	-
	-	-	-	-
<b>Unrestricted funds:</b>				
Unrestricted general funds	132,334	123,328	(103,445)	152,217
<b>Total funds</b>	132,334	123,328	(103,445)	152,217

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

**12. Related party transactions**

There were no related party transactions during the year (2024 - NIL)