

**Men In Childcare
(SCIO)**

Report of the Trustees and Financial Statements

Year ended 31 July 2025

Charity No SC038642

Contents

Report of the Trustees	1
Report of the Independent Examiner to the Trustees and Members of Men in Childcare	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

Report of the Trustees

The Trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions 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) (effective 1 January 2015).

Objectives and Activities

Men In Childcare's objective is to advance the education of service users, families, parents, carers, children and professionals, for the promotion of gender equality in posts delivering childcare and associate professions.

We offer men the opportunity to undertake accredited training courses, and develop their skills and expertise within childcare. Through this work, we aim to tackle the gender gap in childcare and young people education, provide positive male role models for young people, and tackle the stigma often associated with the role of men in children's upbringing.

The success of the service is underpinned by four key things:

- Positive partnerships developed with local colleges and childcare providers
- Experienced and dedicated staff within Men In Childcare, who fully support the trainees during their journey
- The support of our funders, particularly the Scottish Government and City of Edinburgh Council.
- The international support from organisations worldwide, who recognise the innovative approach to talking gender inequality on youth education

Achievements and Performance

2024/25 has been a year of significant influence and international reach for Men in Childcare. Our mission—to promote gender balance in early learning and childcare and to champion the positive impact of men working with children and families—has continued to gain momentum both nationally and globally.

Strategic Priorities

This year our work has focused on three core priorities:

- Influencing national policy in Scotland
- Promoting shared parenting and gender equality
- Strengthening international collaboration and knowledge exchange

Partnership with the Scottish Government Shared Parenting Group

In 2024/25 Men in Childcare continued its active engagement with the Scottish Government Shared Parenting Group, contributing sector expertise on father engagement, workforce gender balance, and early intervention.

Key Contributions

- Provided practitioner insight into barriers preventing men from entering and remaining in early learning and childcare.
- Contributed to policy discussions linking shared parenting, family wellbeing, and workforce diversity.
- Advocated for improved representation of male practitioners within national family support strategies.
- Supported the development of messaging that promotes fathers as equal caregivers from birth onward.

Through this engagement, Men in Childcare has strengthened the connection between workforce diversity and improved outcomes for children and families across Scotland.

Report of the Trustees (continued)

International Engagement – World Forum Foundation

Our international presence has continued to expand through active collaboration with the World Forum Foundation, a global network dedicated to advancing early childhood education and leadership.

Global Knowledge Exchange

In 2025, Men in Childcare:

- Participated in international working groups focused on gender balance in early childhood education.
- Contributed Scottish perspectives to global discussions on workforce recruitment and retention.
- Shared research, practice models, and advocacy approaches developed in Scotland.
- Strengthened partnerships with organisations across Europe, North America, and Australasia.

Kenny Spence has represented Men in Childcare at international forums, positioning Scotland as a leader in progressive workforce thinking. His contributions to panel discussions and collaborative networks have amplified the message that gender diversity is not a marginal issue—but a central pillar of high-quality early childhood provision.

Through engagement with the World Forum Foundation, Men in Childcare has both influenced and learned from international best practice, ensuring our work remains globally informed and locally impactful.

Impact Highlights

- Increased recognition of workforce gender balance within national shared parenting policy discussions.
- Expanded global partnerships through the World Forum Foundation.
- Raised public awareness of men's positive role in early childhood development.
- Strengthened practitioner networks across Scotland.

Looking Ahead to 2025/26

In the coming year, Men in Childcare will:

- Deepen engagement with Scottish Government policy groups.
- Expand research partnerships examining the long-term impact of gender-balanced teams.
- Continue international collaboration through the World Forum Foundation.
- Develop new leadership opportunities for male early years practitioners.

Conclusion

2025 has been a year of influence, partnership, and progress. Through sustained policy engagement in Scotland and growing international collaboration, Men in Childcare continues to champion a more inclusive and representative early years workforce.

Men in Childcare remains committed to creating a future where working with young children is seen as a profession for everyone.

In the funding year 2024-25 we received no funding for this financial year and have continued to function using our reserves. As a result of this the project required less staffing and this was reduced to lessen our overall costs. Our main focus is to distribute the learning of the project through conferences and seminars throughout the world.

Report of the Trustees (continued)

Financial Review

Financial position

The incoming resources for the year amounted to £nil (2024: nil). Resources expended amounted to £385 (2024: £375).

The Trustees continue to seek to improve income whilst reducing or maintaining costs and therefore reducing the overall deficit.

Investment powers and policy

Under the Constitution of the organisation, the charity has the power to invest in any way the trustees wish.

Reserves Policy

The Trustees seek to reach a level of reserves equivalent to six months operation expenses. This level of reserve would provide for the short-term withdrawal of funding, and allow for alternative funding to be sourced, on failing this, an ordered exit strategy for staff and clients.

With general unrestricted reserves of £1,635 as at 31 July 2025 the charity has taken such steps to reduce expenditure to a level which would permit time to increase income.

Going Concern

The Trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence and continue to adopt a going concern basis of accounting in preparing the financial statements.

Report of the Trustees (continued)

Structure, Governance and Management

Governing Document

Following a resolution on the 10th March 2019, the Directors of Men In Childcare applied to change the legal status of the organisation and on 27th June 2019 permission was granted to convert from a company limited by guarantee to a Scottish Charitable Incorporated Organisation (SCIO).

It is governed by a Board of Trustees. All Directors of the previous company limited by guarantee became the first directors of the SCIO on conversion.

The organisation is governed by a Constitution adopted on 27th June 2019.

Appointment of Trustees

As set out in the Constitution the chair of the Trustees is elected by the other Trustees. Trustees are elected from amongst eligible members at the Annual General Meeting of the company.

The trustees have the power to appoint further members to fill any vacancies that arise. Appointed members may hold post until the next AGM, when they shall retire.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering appointing trustees, the Board has regard to the requirement for any specialist skills needed.

Trustees Induction and Training

New trustees undergo an orientation day to brief them on their legal obligations under charity, the content of the Constitution, the committee and decision making process, the business plan and recent financial performance.

Organisation

The board, who are trustees for the purpose of charity law, can have up to 10 members. They administer the charity. The board meets quarterly. A manager is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and project activity.

Risk management

The trustees have a risk management strategy that comprises

- A review of the risks the charity may face
- The establishment of policies and procedures to minimise risk to the charity

The major risk identified by the trustees was the financial position of Men In Childcare. The trustees remain committed to diversifying the funding base, and seeking multi-year funding, in order to provide on-going services for clients.

As a charity, dependent upon external financing, there exists an on-going risk to the medium to long-term sustainability of the charity. The trustees have played an active part in trying to identify sources of multi-annual funding.

The trustees regularly review the management accounts for the charity, and whilst still concerned at the financial risk to the charity, are confident that this can be addressed over the coming years.

Report of the Trustees (continued)

Structure, Governance and Management

Legal and administrative details

Charity SCIO number	SC038642	
Trustees / Directors	James Baird William McGhee	Chairperson
Manager	Kenny Spence	

Registered Office and operational address

18 Mucklets Crescent
Musselburgh
Midlothian
EH21 6SS

Independent Examiner

Edward McGregor
45 Acredale Road
Eyemouth
TD14 5TA

Bankers

Royal Bank of Scotland
239 St John's Road
Edinburgh

Report of the Trustees (continued)

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law 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 organisation and of the incoming resources and application of resources, including the income and expenditure, 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and Trustee Investment (Scotland) Act 2005 and the Charities Account (Scotland) Regulations 2006 (as amended). 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.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is not unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Independent Examination

The independent examiner, Edward McGregor will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Board



James Baird

Date: 01 March 2026

Director and Trustee

Report of the Independent Examiner to the Trustees and Members of Men In Childcare

I report on the accounts of the charity for the year ended 31st July 2025 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

1. 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



01 March 2026

Edward McGregor, B.Com, PgDipIT, FInstLM
45 Acredale Road
Eyemouth
TD14 5TA

Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 July 2024

	Note	Total funds 2025 £	Total funds 2024 £
Income			
<i>Income from charitable activities</i>	3	-	-
		_____	_____
Total income		-	-
		_____	_____
Expenditure			
<i>Expenditure on charitable activities</i>	4	385	375
		_____	_____
Total expenditure		385	375
		_____	_____
Net (expenditure) / income	-	385 -	375
Reconciliation of funds:			
Total funds brought forward		2,021	2,396
		_____	_____
Total funds carried forward		1,635	2,021

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

The notes form part of these financial statements.

Balance Sheet

as at 31 July 2025

	Note	2025 £	2024 £
Fixed assets		-	-
<i>Total fixed assets</i>		<u>-</u>	<u>-</u>
Current assets			
Debtors	11	-	-
Cash at bank and in hand		1,635	2,021
Total current assets		<u>1,635</u>	<u>2,021</u>
Liabilities			
Creditors falling due within one year	12	-	-
Net current assets		<u>1,635</u>	<u>2,021</u>
Net assets		<u>1,635</u>	<u>2,021</u>
The funds of the charity:			
Unrestricted income funds		1,635	2,021
Total charity funds		<u>1,635</u>	<u>2,021</u>

Approved by the Directors on 01 March 2026 and signed on their behalf by:



James Baird
Trustee

Notes to the Financial Statements

1. General Information

Men In Childcare is a Scottish Charitable Incorporated Organisation (SCIO). It is recognised as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC038642.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention.

(b) **Preparation of the accounts on a going concern basis**

The current strategy approved by the charity's board is to use reserves to maintain the organisation, whilst working to develop new funding streams.

The Board have prepared forecasts and budgets for the next year, taken all necessary action to reduce costs and operate within the agreed budget, and on these basis and with confidence in obtaining new funding believe it is appropriate to prepare the accounts on the going concern basis.

(c) **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of a specified service it is deferred until the criteria for income recognition are met.

(d) **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the Financial Statements (*continued*)

(e) **Investment income**

Interest on cash held at the bank is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid by the Bankers.

(f) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise those costs incurred by the charity in making grant applications to trusts and foundations, attending networking events, corresponding and meeting with charity representatives etc. Costs include the salaries, expenses and administration of these fundraising activities. These costs are allocated based on an estimate of the proportion of time that personnel spend on generating voluntary income.
- Expenditure on charitable activities 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. These costs are allocated based on an estimate of the proportion of time that personnel spend on charitable activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) **Allocation of support and governance costs**

Support costs are those of functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include the office functions such as general management, finance, information technology and administration. Governance costs are those costs attributable to compliance with statutory requirements. The bases on which support and governance costs have been allocated are set out in note 10.

(h) **Operating leases**

Rental charges incurred as a result of operating leases are charged on a straight line basis over the term of the lease.

(i) **Pension costs**

The charity contributes to defined contribution money purchase pension schemes for employees with more than three months of service. The assets of the schemes are held separately from those of the charity in independently administered funds. The amount charged represents the contributions payable to the scheme in respect of the accounting year.

(j) **Fund accounting**

General funds are unrestricted funds that are available to spend on activities that further the general objectives of the charity.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or have been raised by the charity for particular purpose.

Notes to the Financial Statements (*continued*)

2. Accounting Policies (*continued*)

(k) ***Tangible fixed assets***

Individual tangible fixed assets costing more than £1000 are capitalised and depreciated on a straight line basis over 3 years.

(l) ***Debtors***

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(m) ***Cash at bank and in hand***

Cash at bank and in hand includes cash, bank and deposit accounts all available on demand.

(n) ***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(o) ***Taxation***

The charity is a Scottish registered charity and is recognised as such by HMRC for UK taxation purposes. As a result there is no liability to UK taxation on any of its income or capital gains.

Notes to the Financial Statements (continued)

3 - Income from charitable activities

	2025	2024
Government and local authority grants	-	-
HMRC Job Retention Scheme	-	-
Donations	-	-
	<hr/> -	<hr/> -

4 - Analysis of expenditure on charitable activities

	2025	2024
Payroll, training & recruitment	-	-
Recruitment and Support	-	-
Consultancy	-	-
Governance costs (see note 6)	-	-
Support costs (see note 6)	385	375
	<hr/> 385	<hr/> 375

Notes to the Financial Statements (continued)

6 - Analysis of governance and support costs

	General support	Governance	Total
	£	£	£
2025			
Premises	-		-
General office	385		385
Legal and other professional fees	-		-
Audit fees	-	-	-
Cost of trustee meetings	-	-	-
	<hr/>		
	385	-	385
	<hr/>		

	General support	Governance	Total
	£	£	£
2024			
Premises	-		-
General office	375		375
Legal and other professional fees	-		-
Audit fees	-	-	-
Cost of trustee meetings	-	-	-
	<hr/>		
	375	-	375
	<hr/>		

	2025	2024
This is stated after charging:		
Auditor's remuneration: Audit fees	-	-
Depreciation		

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
Salaries and wages	-	-
Social security costs	-	-
Expenses	-	-
	<hr/>	
	-	-
	<hr/>	

Notes to the Financial Statements (*continued*)

The charity trustees were neither paid nor in receipt of any other benefits from employment with the charity or its subsidiary in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity, comprise the Trustees and the Manager

9. Staff numbers

The charity employs no staff

10. Related party transactions

There were no related party transactions during the year (2023: nil)

11. Debtors

	2025	2024
Prepayments and accrued income	-	-

12. Creditors: amounts falling due within one year

	2024	2023
Creditors control account		
Other creditors and accruals	-	-
Taxation and social security	-	-
	<hr/> -	<hr/> -