

Shared Parenting Scotland

Report and financial statements  
Year ended 31 March 2025

Charity no. : SC042817

## Contents

Report of the trustees	3-8
Independent Examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-20

## Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2025.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end are detailed on page 7.

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE**

Our objectives and activities align with the Scottish Government priorities in tackling poverty, reducing social isolation, preventing suicide, improving access to justice, and legal reform. We continue to promote non-adversarial solutions, reducing stress for parents and protecting children's rights under the United Nations on the Convention on the Rights of the Child (UNCRC). In May 2025 the organisation added a one-page statement to its constitution on its commitment to children's rights at a governance and operations level.

The charitable purposes of Shared Parenting Scotland are set out in our Constitution. The objects are:

- For the relief of parents and their children and other close family members living in Scotland or having a family member in Scotland who are suffering from the consequences of divorce or separation by providing advice, assistance and other support and, in so doing, helping parents stay in touch with their children after divorce or separation;
- To further the emotional development of children in Scotland whose parents have divorced or separated by encouraging shared parenting arrangements which enable such children to have continuing and meaningful relationships with both their parents; and
- Additionally, to conduct study and research into problems concerned with children in Scotland who are deprived of the presence of a parent in their family, and into the problems concerned with establishing good relations between parents who do not live together, and to publish the useful results of all such study and research in order to encourage appropriate changes in professional and public opinion.

### **ENQUIRIES AND SUPPORT**

During 2024-25 Shared Parenting Scotland received enquiries consistent with the previous year, including an increased number of enquiries from mothers. The helpline handled 5056 calls in 2024, slightly down on 5147 separate enquiry items in 2023 and up significantly up on the 4262 items in 2022. We have seen an anecdotal increase in complexity of case noted by the staff with clients needing longer or more tailored support at times.

Our monthly group meetings in Aberdeen, Dundee, Edinburgh, Glasgow and one online meeting every month have continued. Numbers attending the face-to-face meetings include 511 fathers, mothers and grandparents, similar in number to the previous year. We are seeing an increase in the amount of ethnic minority clients and people whose first language is not English and those displaying or identifying as having some form of neurodivergence. We are exploring these issues and communicating the impact we are having particularly within these demographics to funders, stakeholders and when we are representing at national policy workshops, meetings and strategic groups. We are grateful to the increasing group of 69 family solicitors across Scotland who are signed up to attend these meetings and who provide general legal and tactical information to enhance our support offer.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

#### **PUBLISHED AND ONLINE INFORMATION**

Shared Parenting Scotland provides a wide range of news and information through its website and publications. The website [www.sharedparenting.scot](http://www.sharedparenting.scot) includes news postings which are sent out to an increased number of 689 supporters via our weekly email newsletter. The website saw an increase of 35,000+ visits for online support and training inquiries, including an upsurge in requests from minority ethnic groups.

The use of our regional, thematic, and volunteer WhatsApp groups continues to grow as part of our peer support offer. Over 22,000 WhatsApp messages were exchanged in the past year. Messages can be posted at any time. Some of them are enquiries relating to current problems in dealing with an ex-partner and some relate to more general parenting issues, such as how to engage with a doctor's surgery or school, suggestions for local children's activities or for dealing with general parenting. Clients have noted the broad swathe of support including the WhatsApp groups as reassuring that they are not alone and feeling less isolated as a result. Staff and trained volunteers monitor these posts to ensure accuracy of suggestions. It is notable that people posting are very willing to write supportive messages when a parent makes progress. This continues to provide a safe and confidential forum for our service users. All WhatsApp users must agree to our discussion code of conduct. The service is monitored to ensure the policy is adhered to by our service users and so it can remain a safe space for those to share experiences and learn from one another.

As well as the information on the website, we have published more extensive guides covering the following topics this past year such as:

- Updated Guide on "Representing Yourself in the Scottish Family Court" with inclusive visuals and flowchart, which has been nominated for the Scottish Legal Awards (Community Contribution Category) 2025 – winners announced in September 2025.
- A one-page visual guide on civil legal aid, following a dearth of availability of legal aid solicitors and queries received about the general process.

Other guides from previous years, such as the equal parenting guide, will be included in an overall refresh and re-purposing of materials in 2025/26, aligning with our new CHILD promotional video expressing our values – putting the welfare and the rights of the child at the heart of what we do.

Our User Survey Highlights from 2024 include: 58% report increased contact with their children, 20% improved communication with their ex-partner, 67% experienced less stress or anxiety and 22% had better communication with their child's school.

#### **TRAINING**

Shared Parenting Scotland now has an exclusive licence to deliver the New Ways for Families (NWFF) programme across the United Kingdom – backed by the Community Safety Minister [REDACTED]. The initial evaluation showed that parents who undertook the programme New Ways for Families®, delivered on-line with the support of trained and committed coaches, is a valuable option in a continuum of services for parents embroiled in high-conflict separations. Sign-ups for NWFF yielded £2,121 offset against training costs. This means consideration will need to be given on how to increase publicity and uptake in these courses in the coming year.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

Love, Loss and Living was designed for us by psychotherapist [REDACTED]. An online version has now been developed to make it more widely available. This has seen an increase in the number of courses across Scotland: 55 enquiries, 19 commenced, and 15 completed. The people taking the online course have been offered the chance to support each other through group sessions either online or face-to-face. Funding through the Community Mental Health and Wellbeing programmes in Edinburgh, Aberdeen and Dundee has been used to develop this course and train parents in these cities. Our literature/leaflets are going through a refresh.

Our partnership with Men Matter Scotland continues, with us providing weekly drop-in support sessions.

### **STAFFING AND SUPPORT**

We have a team of six staff, two are full time and four are part time. We thank the trustees for their continuing support in 2025 which has seen an increase in offers of volunteering support, either on the helpline, at group meetings or representing the organisation at external events. We are in the process of signing off the organisation's first volunteering training policy. It is acknowledged that delivery of a broader volunteer offer will be contingent on maintaining and securing additional funding and bolstering the staff team but the policy being in place is a step in that direction. The lay supporter training offer continues to grow alongside the lay supporter WhatsApp group. There has been uptake in this offer by new trainees.

### **POLICY**

The Scottish Parliament Cross Party Group on Shared Parenting continues to meet. The Secretariat is provided by Shared Parenting Scotland, bringing MSPs and organisations together to consider ways to develop and support shared parenting in Scotland. The next session will include a manifesto building session ahead of the Scottish Elections in 2026.

We are active in other CPGs and international collaborations, including the International Council of Shared Parenting inc. We are increasing our partnerships with organisations seeking to change perceptions of parenting in a modern Scotland – particular among the children's sector. As an example, we now sit on the UNCRC Strategic Implementation Grouping, led by Together (Scotland's Alliance for Children's Rights).

The Children (Scotland) Act 2020 has yet to be fully implemented. However, we continue to have regular meetings with the family justice civil servants and other key organisations to consider how these changes will work – including, as part of the current Scottish Government Child Welfare Reporting Group.

Thanks to funding from the University of Glasgow, we had a student intern, [REDACTED] working for us in Summer 2024, culminating in the publication of a plain English flow diagram to help parties understand new case management rules. This was integrated into our revised Guide to Representing Yourself in a Scottish Family Court.

## Report of the trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)**

#### **FUNDING**

Shared Parenting Scotland is very grateful for the support it has received from a wide range of sources, including:

The Corra Foundation Children, Young People and Families Early Intervention Fund, Scottish Government Justice Directorate, The Robertson Trust, The Men and Boys Coalition, IVAR, The Veterans Foundation, Army Benevolent Fund, The Army Central Fund, The Souter Charitable Trust, Aberdeenshire Voluntary Action and Dundee and Aberdeen and Edinburgh Community mental health and wellbeing funds.

#### **FINANCIAL REVIEW**

Total income for the year ended 31 March 2025 was £212,588 (2024: £220,198). £30,765 (2024: £37,664) received during the year was unrestricted and £181,823 (2024: £182,534) was restricted. Total expenditure for the year was £208,684 (2024: £202,306). The charity had a surplus for the year of £3,904 (2024: £17,892).

#### **Reserves policy**

The charity's accumulated surplus stands at £30,291 (2024: £26,387) at the balance sheet date. At 31 March 2025, the charity holds restricted funds of £17,445 (2024: £12,000) (for more detailed information see Note 10) and unrestricted general funds of £12,846 (2024: £14,387). The Charity's free reserves were £12,846 (2024: £14,387) at 31 March 2025.

Shared Parenting Scotland has a statement of ambition that reserves of approximately three months' unrestricted expenditure should be maintained (approximately £8,000).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Shared Parenting Scotland is a Scottish Charitable Incorporated Organisation, number SC042817, registered in December 2011 and is governed by its Constitution.

#### **Appointment and training of Trustees**

At each AGM, the members may elect any member to be a charity trustee and the board may at any time appoint a member to be a charity trustee. At each AGM, all of the charity trustees must retire from office, but may be re-elected. The maximum number of charity trustees is 8 and minimum number is 3.

## Report of the trustees

### REFERENCE AND ADMINISTRATIVE DETAILS

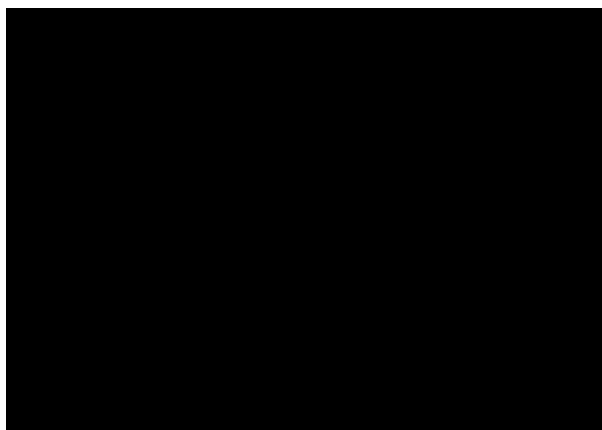
**Registered Name:** Shared Parenting Scotland

**Charity registration number:** SC042817

**Registered and principle office:**



**Trustees**



**Key Management Personnel**

**Independent Examiner**

Anne Campbell  
Chartered Accountant, FCA  
Stripe Accountants Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

## Report of the trustees

### **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

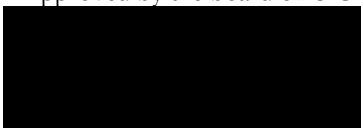
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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 the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operational existence.

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 and the Charities Accounts (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.

Approved by the board on 3 October 2025 and signed on its behalf by:



Secretary



# **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF SHARED PARENTING SCOTLAND**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 10 to 20.

## **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 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 other than that disclosed below

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.



Chartered Accountant  
Stripe Accountants Ltd  
Edinburgh  
3 October 2025

## Statement of financial activities

		Unrestricted funds £	Restricted funds £	Year ended 31 March 2025 £	Year ended 31 March 2024 £
<b>Income from:</b>					
Donations and legacies	2	19,571	181,823	201,394	216,579
Charitable activities	3	10,321	-	10,321	3,255
Investments		873	-	873	364
<b>Total Income</b>		<u>30,765</u>	<u>181,823</u>	<u>212,588</u>	<u>220,198</u>
<b>Expenditure on:</b>					
Raising funds	4	(1,829)	-	(1,829)	(290)
Charitable activities	4	(33,897)	(172,958)	(206,855)	(202,016)
<b>Total Expenditure</b>		<u>(35,726)</u>	<u>(172,958)</u>	<u>(208,684)</u>	<u>(202,306)</u>
<b>Net (expenditure)/income</b>		(4,961)	8,865	3,904	17,892
<b>Transfers between funds</b>		<u>3,420</u>	<u>(3,420)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(1,541)</u>	<u>5,445</u>	<u>3,904</u>	<u>17,892</u>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		14,387	12,000	26,387	8,495
<b>Total funds carried forward</b>	10,11	<u>12,846</u>	<u>17,445</u>	<u>30,291</u>	<u>26,387</u>

The accompanying accounting policies and notes form part of these financial statements.

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

## Balance Sheet

		2025	2024
	Note	£	£
<b>Current assets</b>			
Debtors and prepayments	8	5,031	24,449
Cash at bank and in hand		<b>67,340</b>	17,982
		<u>72,371</u>	<u>42,431</u>
<b>Creditors: amounts falling due within one year</b>	9	<b>(42,080)</b>	(16,044)
<b>Net current assets</b>		<u>30,291</u>	<u>26,387</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>30,291</u>	<u>26,387</u>
<b>Funds</b>			
Unrestricted funds: General	10	12,846	14,387
Restricted funds	10	<b>17,445</b>	12,000
<b>Total charity funds</b>		<u>30,291</u>	<u>26,387</u>

Approved by the Board of Trustees on 3 October 2025 and signed on their behalf by:



Shared Parenting Scotland SC042817

The accompanying accounting policies and notes form part of these financial statements

# Notes to the financial statements

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with 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), and follow the recommendations in the 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 in October 2019) – Charities SORP (FRS 102).

Shared Parenting Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC042817. The address of the registered office is given on page 7.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### 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 is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

### Expenditure

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred. Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities. The best estimate of the expenditure required to settle an obligation for termination benefits is recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Support costs include central functions and have been allocated to cost categories on a direct basis.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

## Notes to the financial statements

### 1 Accounting policies (continued)

#### Creditors

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

#### Pensions

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

#### Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

#### Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors and accrued income. Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals.

#### Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

## Notes to the financial statements

### 2 Donations and legacies

	Unrestricted funds		Year ended 31 March	Year ended 31 March
	General funds	Restricted funds	2025	2024
	£	£	£	£
Donations – Trusts	8,000	9,500	17,500	3,750
Donations - General	4,862	-	4,862	25,484
Donations - Kiltwalk	6,709	-	6,709	4,811
Grants - Aberdeen Council of Voluntary Organisations	-	-	-	9,800
Grants - Aberdeenshire Voluntary Action	-	4,660	4,660	-
Grant - Dundee Volunteer and Voluntary Action	-	-	-	7,290
Grants – The Men and Boys Coalition	-	830	830	-
Grants – IVAR	-	400	400	-
Grants – The Veterans’ Foundation	-	25,000	25,000	10,000
Grants – Army Benevolent Fund	-	5,700	5,700	-
Grants – The Army Central Fund	-	4,900	4,900	-
Grants – The Trades House of Glasgow Commonweal Fund	-	-	-	830
Grants – Robertson Trust	-	30,500	30,500	30,500
Grants - The Tudor Trust	-	-	-	10,000
Grants – Corra Foundation CYPFEIF & ALECF	-	34,650	34,650	34,650
Grants - Scottish Government Justice	-	50,485	50,485	50,485
Grants – Glasgow CVS CMHWF	-	-	-	10,000
Grants – Edinburgh VOC CMHWF	-	10,278	10,278	9,979
Grants – Hillcrest Foundation	-	-	-	5,000
Grants - Souter Charitable Trust	-	3,000	3,000	3,000
Grants – University of Glasgow	-	1,920	1,920	-
Grants – University of Aberdeen	-	-	-	1,000
	<b>19,571</b>	<b>181,823</b>	<b>201,394</b>	<b>216,579</b>

Income from donations and legacies was £201,394 (2024: £216,579) of which £19,571 (2024: £34,045) was unrestricted general and £181,823 (2024: £182,534) was restricted.

## Notes to the financial statements

### 3 Income from charitable activities

	Unrestricted funds General funds £	Restricted funds £	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Men Matter Sessions	8,200	-	8,200	-
Training courses NWFF	2,121	-	2,121	3,255
	<u>10,321</u>	<u>-</u>	<u>10,321</u>	<u>3,255</u>

Income from charitable activities was £10,321 (2024: £3,255). All income received during the year and the prior year was unrestricted general.

### 4 Expenditure on

	Unrestricted funds General funds £	Restricted funds £	Year ended 31 March 2025 £	Year ended 31 March 2024 £
<b>Raising funds:</b>				
Kiltwalk	1,829	-	1,829	290
	<u>1,829</u>	<u>-</u>	<u>1,829</u>	<u>290</u>
<b>Charitable activities:</b>				
Staff costs	5,932	169,044	174,976	156,142
Premises costs	7,855	-	7,855	5,408
Running costs	19,150	3,914	23,064	39,536
<b>Governance costs</b>				
External scrutiny services	640	-	640	620
Accounting services	320	-	320	310
	<u>33,897</u>	<u>172,958</u>	<u>206,855</u>	<u>202,016</u>

Expenditure on raising funds was £1,829 (2024: £290), of which £1,829 (2024: £290) was unrestricted general and £nil (2024: £nil) was restricted.

Expenditure on charitable activities was £206,855 (2024: £202,016), of which £33,897 (2024: £31,482) was unrestricted general and £172,958 (2024: £170,534) was restricted.

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

## Notes to the financial statements

### 5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Amounts payable to Independent Examiner:		
External scrutiny services	640	620
Accountancy services	320	310
	<hr/> 960	<hr/> 930
	<hr/>	<hr/>

### 6 Staff costs

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Salaries and wages	151,959	145,223
Social security costs	7,615	6,325
Redundancy and termination costs	8,527	-
Pension costs	2,942	3,055
	<hr/> 171,043	<hr/> 154,603
	<hr/>	<hr/>

No staff member earned more than £60,000 (excluding employer pension costs) (2024: none).

The Charity considers its key management personnel comprise the National Manager and Chief Executive. The total employment benefits (including employer pension contributions) of the key management personnel were £29,090 (2024: £21,259)

The average number of staff employed during the year was 7 (2024: 7).

Included in the total emoluments figures above are payments amounting to £8,527 made to one member of staff (2024: £nil) on termination of employment. These are recognised in the year for employees who have received written notification within the financial year confirming their redundancy. This includes an ex-gratia compensation payment of £7,000 (2024: £nil) made to one employee in line with legal advice.

The charity operates a defined contribution pension scheme on behalf of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £2,942 (2024: £3,055). At the year-end an outstanding balance of £1,229 (2024: £1,034) was owed to the scheme.



## Notes to the financial statements

### 7 Trustees

There was no trustees' remuneration in the current or prior year. £nil was spent on trustees' expenses in relation to travel in the current year (2024: £nil)

There were no other related party transactions in the current and prior year.

### 8 Debtors and prepayments

	2025	2024
	£	£
Prepayments and accrued income	4,941	24,449
Other debtors	90	-
	<u>5,031</u>	<u>24,449</u>

### 9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	24
Accruals and deferred income	34,164	12,776
Taxation and social security	7,916	3,244
	<u>42,080</u>	<u>16,044</u>

### 9 Creditors: amounts falling due within one year (continued)

#### Deferred income

#### *Movement in deferred income*

	2025	2024
	£	£
Balance at 1 April	10,278	19,979
Deferred income due to time restrictions	31,810	10,278
Released to income	(10,278)	(19,979)
	<u>31,810</u>	<u>10,278</u>
Balance at 31 March	<u>31,810</u>	<u>10,278</u>

## Notes to the financial statements

### 10 Movement in funds

2024/2025	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
	£	£	£	£	£
<b>Restricted funds</b>					
Corra Foundation CYPFEIF & ALECF Fund	-	34,650	(34,250)	-	400
Scottish Government Justice Fund (Helpline)	-	38,245	(38,245)	-	-
Scottish Government Justice Fund (NWFF)	-	12,240	(7,240)	-	5,000
Edinburgh VOC CMHWF Fund	-	10,278	(10,278)	-	-
Veterans' Fund	-	25,000	(25,000)	-	-
Robertson Trust Fund	-	30,500	(30,500)	-	-
Souter Charitable Trust Fund	-	3,000	(3,000)	-	-
Aberdeenshire Voluntary Action Fund	-	4,660	(4,660)	-	-
The Men and Boys Coalition Fund	-	830	(830)	-	-
IVAR Fund	-	400	(400)	-	-
Army Benevolent Fund	-	5,700	-	(3,420)	2,280
The Army Central Fund	-	4,900	-	-	4,900
University of Glasgow Fund	-	1,920	(1,920)	-	-
The W M Mann Foundation Fund	-	1,000	(1,000)	-	-
Hugh Fraser Foundation Fund	-	5,000	(2,556)	-	2,444
WM Sword Charitable Trust Fund	-	2,500	(2,174)	-	326
The Tillyloss Trust Fund	-	1,000	(495)	-	505
Dundee Volunteer and Voluntary Action Fund	5,000	-	(3,410)	-	1,590
Aberdeen Council of Voluntary Organisations Fund	7,000	-	(7,000)	-	-
	12,000	181,823	(172,958)	(3,420)	17,445
<b>Unrestricted funds</b>					
General funds	14,387	30,765	(35,726)	3,420	12,846
<b>Total funds</b>	26,387	212,588	(208,684)	-	30,291

#### Restricted funds 2024/2025

**Corra Foundation CYPFEIF & ALECF fund** for work to promote shared parenting and support parents who are sharing the care of their children after separation.

**Scottish Government Justice fund (Helpline)** provides funding for helpline staff due to increases in enquiries.

**Scottish Government Justice fund (NWFF)** supports the New Ways for Families Online (NWFF) pilot training and coaching.

**Edinburgh VOC CMHWF** is funding from Edinburgh Voluntary Organisations' Council to develop an online/one to one hybrid training programme for fathers experiencing trauma, bereavement and loss through separation from their children, based on a pilot project with Barnardos.

**Veterans' Fund** - the grant will contribute towards the salary of the Veterans/Armed Forces Manager over a 2 year period.

## Notes to the financial statements

### 10 Movement in funds (continued)

**Robertson Trust** - towards the costs of The Partnership Development and Outreach Manager's salary and on-costs.

**Souter Charitable Trust** - to provide support to separated parents with a particular focus on the helpline.

**Aberdeenshire Voluntary Action Fund** – to provide support to parents across Aberdeenshire who are experiencing stress and grief due to separation from their children

**The Men and Boys Coalition Fund** – taking action on issues that affect men and boys.

**IVAR Fund** – to support our charitable aims.

**Army Benevolent Fund** – supporting the charity with activities that directly benefit the military community in the specific areas of supporting the family and wellbeing. Transfers in the year relate to the portion of training activities completed.

**The Army Central Fund** – funding to projects and activities that contribute to the well-being of serving soldiers and their families.

**University of Glasgow Fund** – facilitates internships with third sector organisations during which UofG students work on short-term projects.

**The W M Mann Foundation Fund** – assisting the organisation meet the needs of Scots within the fields of parenting and care.

**Hugh Fraser Foundation Fund** – helping us in the education, care and support of families.

**WM Sword Charitable Trust Fund** – supporting our charitable purpose, with a particular focus in the North and East of Scotland.

**The Tillyloss Trust Fund** – supporting our charitable cause in Scotland, with a particular focus on education and health and activities benefiting families in Dundee.

**Dundee Volunteer and Voluntary Action** - to provide Love, Loss and Living training in Dundee.

**Aberdeen Council of Voluntary Organisations** - to provide Love, Loss and Living training in Aberdeen.

2023/2024	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
<b>Restricted funds</b>				
The Tudor Trust fund	-	10,000	(10,000)	-
Corra Foundation CYPFEIF&ALECF fund	-	34,650	(34,650)	-
Glasgow CVS CMHWF	-	10,000	(10,000)	-
Scottish Government Justice fund (Helpline)	-	38,245	(38,245)	-
Scottish Government Justice fund (NWFF)	-	12,240	(12,240)	-
Edinburgh VOC CMHWF	-	9,979	(9,979)	-
The Trades House of Glasgow Commonweal Fund	-	830	(830)	-
Veterans' Fund	-	10,000	(10,000)	-
Robertson Trust	-	30,500	(30,500)	-
Souter Charitable Trust	-	3,000	(3,000)	-
University of Aberdeen	-	1,000	(1,000)	-
Hillcrest Foundation	-	5,000	(5,000)	-
Dundee Volunteer and Voluntary Action	-	7,290	(2,290)	5,000
Aberdeen Council of Voluntary Organisations	-	9,800	(2,800)	7,000
	-	182,534	(170,534)	12,000
<b>Unrestricted funds</b>				
General funds	8,495	37,664	(31,772)	14,387
<b>Total funds</b>	8,495	220,198	(202,306)	26,387

## Notes to the financial statements

### 10 Movement in funds (continued)

#### Restricted funds 2023/2024

**The Tudor Trust fund** supports the Partnership Development and Outreach Post.

**Corra Foundation CYPFEIF & ALECF fund** for work to promote shared parenting and support parents who are sharing the care of their children after separation.

**Glasgow CVS CMHWF** - Glasgow Community Mental Health and Wellbeing fund supporting drop-in sessions at Men Matter and provision of Love, Loss and Living training in Glasgow.

**Scottish Government Justice fund (Helpline)** provides funding for helpline staff due to increases in enquiries.

**Scottish Government Justice fund (NWFF)** supports the New Ways for Families Online (NWFF) pilot training and coaching.

**Edinburgh VOC CMHWF** is funding from Edinburgh Voluntary Organisations' Council to develop an online/one to one hybrid training programme for fathers experiencing trauma, bereavement and loss through separation from their children, based on a pilot project with Barnardos.

**The Trades House of Glasgow Commonweal Fund** provides financial support towards the cost of providing The New Ways for Families programme to parents on low incomes living in the Glasgow area.

**Veterans' Fund** - the grant will contribute towards the salary of the Veterans/Armed Forces Manager over a 2 year period.

**Robertson Trust** - towards the costs of The Partnership Development and Outreach Manager's salary and on-costs.

**Souter Charitable Trust** - to provide support to separated parents with additional needs.

**University of Aberdeen** – to support student intern summer project.

**Hillcrest Foundation** - to adapt the provision of the New Ways For Families training and coaching programme to meet the requirements of more marginalised and vulnerable separated parents.

**Dundee Volunteer and Voluntary Action** - to provide Love, Loss and Living training in Dundee.

**Aberdeen Council of Voluntary Organisations** - to provide Love, Loss and Living training in Aberdeen.

### 11 Analysis of net assets between funds

2024/2025	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	12,846	17,445	30,291
Net assets at 31 March 2025	12,846	17,445	30,291
2023/2024	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	14,387	12,000	26,387
Net assets at 31 March 2024	14,387	12,000	26,387