

Human Development Scotland

Scotland · Charity number SC043664

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-12-19
Register	View on the OSCR register

Contact

Address 4th Floor
Victoria Chambers
142 West Nile Street
Glasgow
G1 2RQ

Website www.hds.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health'

What the charity does: Our mission is to relieve mental and emotional distress by increasing the availability of, and access to, high quality psychodynamic and psychoanalytic counselling & psychotherapy for all who need them. We do this by providing a training programme for counsellors and psychotherapists, running CPD and other courses, and providing a counselling service.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other charities or voluntary bodies'

Objectives: 4 The organisation's purposes are: (a) Improving health and social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking, specifically by delivering: (i) A training escalator for professionals working with adults, children and young people. (ii) A post qualification CPD programme. (iii) Consultancy and supervision services for practitioners and organisations and (b) Reducing mental distress by delivering psychodynamic counselling and psychoanalytic psychotherapy to the public.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£430,803	£444,091	-	9
2024-08-31	£417,901	£408,854	-	9
2023-08-31	£415,547	£428,317	-	9
2022-08-31	£431,747	£402,876	-	9
2021-08-31	£457,191	£416,744	-	9
2020-08-31	£330,865	£326,228	-	5

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2025
for
Human Development Scotland

Human Development Scotland

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for the Year Ended 31 August 2025

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Human Development Scotland

Report of the Trustees for the Year Ended 31 August 2025

The trustees present their report with the financial statements of Human Development Scotland ("HDS" or "the Charity") for the year ended 31 August 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's purposes are:

- Improving health and social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking, specifically by delivering:
 - (i) A training escalator for professionals working with adults, children and young people;
 - (ii) A post qualification CPD programme; and
 - (iii) Consultancy and supervision services for practitioners and organisations; and
- Reducing mental distress by delivering psychodynamic counselling and psychoanalytic psychotherapy to the public.

Our Aims

Vision

A mentally healthy and emotionally well Scotland

Mission

To relieve mental and emotional distress by increasing the availability of, and access to, high quality psychodynamic and psychoanalytic counselling & psychotherapy for all who need them.

Strategic objectives

1. To improve health & social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking.
2. To reduce mental distress by delivering psychodynamic counselling & psychoanalytic psychotherapy to the public.

Delivery objectives

1. To deliver a training 'escalator' for professionals working with adults, and children & young people.
2. To run a post-qualification CPD programme.
3. To deliver services for practitioners & organisations (eg EAP, supervision, consultancy).
4. To provide a psychodynamic counselling/psychotherapy service to the public (adults, children & families).

Business objectives

1. Establish HDS as the 'go-to' source of training in psychodynamic counselling and psychotherapy.
2. Maintain and expand the affordable therapeutic service.
3. Maintain an efficient and effective 'HQ' function to support the delivery of training and services.

ACHIEVEMENTS AND PERFORMANCE

Review of the year

Trustees

The names of the charity's trustees ("the Board") at the date of this trustees' report are shown on page 4. Other than the changes mentioned below, there were no other changes in the period since 1 September 2024 to the date of this report.

Lindsay Shrubsole held the role of Chair throughout the year, but during the year informed the board of her intention to resign from her roles as trustee and Chair by the end of 2025, and did so in December. Lindsay's skills and experience were greatly valued by the Charity, and the board expresses its gratitude to Lindsay for her valuable contribution to HDS. Joe Lafferty was appointed as a trustee in August 2025, and took over as Chair in December 2025. Sarah Doyle resigned as a trustee in April 2025, and the board would like to thank her for her considerable input during her time as a trustee.

The Board met 7 times during the year and continued to focus on their governance and oversight role.

Two 'away days' were held in November and May. During the November session, the focus was on exploring ways to expand HDS's external influence and profile, and to develop the therapeutic service. The May session focussed on trustee recruitment requirements, work required on Equality, Diversity and Inclusion, and review of organisational governance.

Throughout the year the Board focussed on -

1. Ensuring the continuing financial viability of the Charity.
2. Lobbying/Promoting Psychoanalytic thinking.
3. Expanding our Therapeutic Services.
4. Improving the organisational structure to provide better containment for staff and students.
5. Equality, Diversity and Inclusion.

Academic training

Doctorate in Child and Adolescent Psychotherapy training (CAP)

The 2024-25 year was the final academic year for the 2021-2025 CAP cohort of 5 trainees.

All trainees are on course to complete their doctoral theses, and excellent feedback was received from the external examiner in relation to both the quality of teaching delivered, and the high academic standard of the trainees' work.

There continues to be a strong working relationship with Robert Gordon University ("RGU") who validate the programme, and with NHS Education for Scotland ("NES") who confirmed funding for a third cohort of the course, starting in September 2025.

Course leads Lynne Conway and Gillian Donachy retired from their posts at the end of the year, and the trustees thank them for their significant input over two successful cohorts of the CAP programme. Kasia Zych was appointed as course lead from September 2025 for the third run of the programme, with Jay Dhillon appointed as co-lead from April 2026.

MSc/Postgraduate Diploma in Psychoanalytic Observation and Reflective Practice: Therapeutic Work With Children & Young People (TWCYP)

There were 18 students enrolled on the TWCYP course in this academic year, with 2 students enrolled for the MSc. Three students graduated at the end of the academic year, with 2 obtaining their MSc, and 1 with the PGDip.

11 new students were recruited for the 2025/26 academic year, with 5 funded placements made available by NES.

Study events

During the year, three joint study events for students on the clinical (CAP) and pre-clinical (TWCYP) courses took place. These brought internationally renowned speakers to HDS to explore the topics of:

Human Development Scotland

Report of the Trustees for the Year Ended 31 August 2025

- Dual Citizenship and Wicked Problems: A leadership stance in child and adolescent psychoanalytic psychotherapy (Andrew Dawson and Linda Ellis)
- A Confusion of Aggression (Katy Lewis)
- Finding an authentic voice: Observation, intuition and the use of the counter-transference in child psychotherapy (Margaret Rustin)

Human Relations and Counselling (HRC)

Postgraduate Diploma - numbers continued to be high on the course with 16 students graduating in the year, and a further cohort of 18 students completing their first year of training.

The Children, Young People and their Families course ran with 11 students enrolled, 3 of whom were former PGDip students. 10 students completed successfully, with the remaining student granted an extension.

The MSc with 3 students in the year, with one graduating in the year and the remaining 2 expected to complete in early 2026.

Approval was received from COSCA to deliver the post-qualification certificate in Counselling Supervision, with the first cohort taking place in 2025/26.

Short courses, conferences and events

Alongside our core work of academic training, we continued to deliver a range of short courses, continuing professional development and alumni events.

Therapeutic service

Our service is accepting self-referrals and the number of clients increased slightly on the previous year. We continued to offer trainee placements to students from the HRC Diploma course. The service offers affordable counselling to all who could benefit from it, and the addition of the trainees enables us to offer a further reduction in cost to clients.

HDS also continued to offer therapeutic services throughout the year to employees through agreements with a number of employers, mainly Third Sector organisations and local authorities, although engagement with this service is reducing given the wider adoption of broader Employee Assistance Programmes by organisations.

We continue to explore ways to extend the reach of our service through advertising, marketing and collaboration with other organisations, and by expanding our therapeutic offerings to include child and adolescent psychotherapy, adult psychotherapy and group supervision.

Administrative Staff and Volunteers

There were no staff changes during the year, and the team continued to put their efforts into keeping the training and operations running.

FINANCIAL REVIEW

Financial position

During the year the charity had incoming resources of £430,803 (2024: £417,901) and expenditure of £444,091 (2024: £408,854) leading to a deficit for the year of £13,288 (2024: surplus £12,770). The deficit was driven largely by lower income from contracts work. The trustees are focussed on the need to increase income from this and other non-core sources, and are exploring ways to do so. Net assets at the year end are a total of £131,892 (2024: £145,180) with £125,424 in general funds (2024: £137,712).

FINANCIAL REVIEW

Reserves policy

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered. For the year to 31 August 2026 this has been estimated as £110,773 based on expenditure in the year to 31 August 2025. The balance held as unrestricted funds at 31 August 2025 was £125,424 of which £124,080 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and investments (2024: free reserves £135,735). The level of reserves as at 31 August 2025 are sufficient to meet the target as set out above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted as a Scottish Charitable Incorporated Organisation and was established on 19 December 2012.

Recruitment and appointment of new trustees

Trustees (members of the board) are appointed at the Annual General Meeting under the terms of the Constitution. Trustees can also be co-opted to the board at any board meeting during the year but must stand down for re-election at the subsequent AGM.

New Trustees are selected through an application process which ensures they have the appropriate skills and knowledge required to create a strong balanced board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043664

Principal address

4th Floor - South Suite
Victoria Chambers
142 West Nile Street
Glasgow
G1 2RQ

Trustees

Trustees
Mhairi Rae - Treasurer
Debbie Hindle (resigned 28.11.24)
Lindsay Shrubsole - Chair (resigned 11.12.25)
Michael Smith
Jonathan Dellafield Butt
Pauline Brown
Sarah Doyle (appointed 3.10.24) (resigned 22.4.26)
Nicola Eriksen (appointed 16.1.25)
Joe Lafferty (appointed 14.8.25) Chair (11.12.25)

Independent Examiner

Mathew Gillies LLB (Hons) ACPA FCIE
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Human Development Scotland

Report of the Trustees
for the Year Ended 31 August 2025

Approved by order of the board of trustees on 16th May 2026 and signed on its behalf by:



.....
Joe Lafferty - Trustee

Independent Examiner's Report to the Trustees of
Human Development Scotland

I report on the accounts for the year ended 31 August 2025 set out on pages seven to seventeen.

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's 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 report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.



Mathew Gillies LLB (Hons) ACPA FCIE
Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 20/5/2026

Human Development Scotland

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	275	-	275	5,122
Charitable activities	5				
Core charitable activities		416,355	-	416,355	391,811
Other trading activities	4	12,514	-	12,514	19,892
Other income		1,659	-	1,659	1,076
Total		<u>430,803</u>	<u>-</u>	<u>430,803</u>	<u>417,901</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	592	-	592	585
Other trading activities	7	26,893	-	26,893	28,513
		<u>27,485</u>	<u>-</u>	<u>27,485</u>	<u>29,098</u>
Charitable activities	8				
Core charitable activities		415,606	1,000	416,606	379,756
Total		<u>443,091</u>	<u>1,000</u>	<u>444,091</u>	<u>408,854</u>
NET INCOME/(EXPENDITURE)		(12,288)	(1,000)	(13,288)	9,047
RECONCILIATION OF FUNDS					
Total funds brought forward		137,712	7,468	145,180	136,133
TOTAL FUNDS CARRIED FORWARD		<u>125,424</u>	<u>6,468</u>	<u>131,892</u>	<u>145,180</u>

CONTINUING OPERATIONS

All income and expenditure derive from continuing activities.

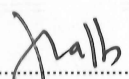
The Statement of financial activities includes all gains and losses recognised in the year.

Human Development Scotland

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	14	1,344	-	1,344	1,978
CURRENT ASSETS					
Debtors	15	8,121	-	8,121	15,003
Cash at bank and in hand		167,578	6,468	174,046	236,037
		175,699	6,468	182,167	251,040
CREDITORS					
Amounts falling due within one year	16	(51,619)	-	(51,619)	(107,838)
NET CURRENT ASSETS		124,080	6,468	130,548	143,202
TOTAL ASSETS LESS CURRENT LIABILITIES		125,424	6,468	131,892	145,180
NET ASSETS		125,424	6,468	131,892	145,180
FUNDS	17				
Unrestricted funds				125,424	137,712
Restricted funds				6,468	7,468
TOTAL FUNDS				131,892	145,180

The financial statements were approved by the Board of Trustees and authorised for issue on
10th May 2026 and were signed on its behalf by:


Joe Lafferty - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

Human Development Scotland ("the charity" or "HDS") is a Scottish Charitable Incorporated Organisation registered in Scotland. The registered office which is also the principal address is shown on page 5 - Reference and Administrative Details.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern and there are sufficient reserves to meet the reserves policy detailed on page 4, therefore the accounts are prepared on a going concern basis.

Accounting estimates and areas of judgement

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received.

Grant income is recognised within charitable activities and is recognised when the charity has entitlement to the funds, any performance related conditions attached to the grants are met, it is probable that the income will be received and the amount can be measured reliably.

Income from contracts and room hire is recognised as invoiced when the services are provided.

Charitable Activities including courses and tuition are recognised as invoiced and where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred where entitlement conditions have not been met or related services have not been provided at the year end.

Bank Interest is recognised when received.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

The policy is to capitalise assets where they have an expected useful life of over one year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Measurement of debtors

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

Cash at Bank and on Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Loans

Creditors and loans 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 loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

Human Development Scotland is VAT registered and income and expenditure is recognised net of VAT.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**3. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
Donations	275	-	275	5,122

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
Generating funds - Contracts	6,325	-	6,325	17,409
Room hire and refreshments	6,189	-	6,189	2,483
	12,514	-	12,514	19,892

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.25 £	31.8.24 £
Conferences and events	Core charitable activities	2,080	360
Short courses	Core charitable activities	-	24,000
Training and tuition	Core charitable activities	403,346	356,469
Counselling	Core charitable activities	10,929	10,982
		416,355	391,811

6. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
Staff costs	500	-	500	500
Office costs	92	-	92	85
	592	-	592	585

7. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
Staff costs	18,753	-	18,753	15,571
Counsellor costs	3,737	-	3,737	9,509
Sundries	9	-	9	57
Office rent	1,055	-	1,055	978
Office costs	606	-	606	516
Telephone	325	-	325	262
Insurance	2,408	-	2,408	1,620
	26,893	-	26,893	28,513

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Core charitable activities	324,426	92,180	416,606

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.25 £	31.8.24 £
Staff costs	8,876	8,858
Insurance	3,564	3,442
Telephone	217	175
Sundries	611	767
Staff travel	42	81
Academic staff costs	215,281	193,268
Counsellor costs	12,991	10,624
Office rent	12,876	11,926
University accreditation	57,778	60,162
Marketing costs	892	1,063
Books and literature	620	138
Venue costs	533	456
Office costs	7,364	6,247
Copyright licences	248	347
Subscriptions	401	199
IT software and consumables	880	497
Post, stationery and storage	531	1,087
Event costs	721	297
	324,426	299,634

10. SUPPORT COSTS

	Governance costs £
Core charitable activities	92,180

Support costs, included in the above, are as follows:

Governance costs

	31.8.25 Core charitable activities £	31.8.24 Total activities £
Insurance	2,268	2,191
Accountancy and legal fees	1,760	1,680
Legal fees	1,950	2,212
Office rent	7,177	6,647
Office costs	1,629	2,035
Telephone	541	437
Depr of computer software	349	445
Carried forward	15,674	15,647

10. SUPPORT COSTS - continued

Governance costs - continued

	31.8.25	31.8.24
	Core	Total
	charitable	activities
	activities	
	£	£
Brought forward	15,674	15,647
Admin salaries	65,634	58,041
Bank fees	954	66
Post, stationery and storage	531	379
Repairs and maintenance	2,525	1,514
Sundry expenses	33	199
Membership/Subscriptions	384	419
IT software and consumables	6,161	3,478
Depr'n property improvements	284	379
	<u>92,180</u>	<u>80,122</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees serving during the year were not paid for the time on the board however the following Trustees carried out teaching and counselling services for HDS and were paid accordingly:

During the year Debbie Hindle who is a consultant child and adolescent psychotherapist (and a trustee) received £250 for tutoring on the Therapeutic Work with Children and Young People course. (2024: £1,800).

Debbie Hindle resigned from the board effective 28,11,2024 - the figure above reflects work carried out whilst in post as a Trustee.

No trustees are on the payroll for Human Development Scotland and payments to board members for consultancy work are approved by the board and are allowable within the constitution.

Except as reported above, no trustees (who are the charity's key management personnel) nor any persons connected with them received any remuneration or other benefits for the year to 31 August 2025 or the year to 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

12. STAFF COSTS

	2025	2024
	£	£
Gross Salaries	199,089	175,381
Employers National Insurance	11,151	9,168
Employer Pension Contributions	9,080	7,695
	<u>219,320</u>	<u>192,244</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
	9	8
Staff	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,122	-	5,122
Charitable activities			
Core charitable activities	391,811	-	391,811
Other trading activities	19,892	-	19,892
Other income	1,076	-	1,076
Total	<u>417,901</u>	<u>-</u>	<u>417,901</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	585	-	585
Other trading activities	28,513	-	28,513
	<u>29,098</u>	<u>-</u>	<u>29,098</u>
Charitable activities			
Core charitable activities	378,756	1,000	379,756
Total	<u>407,854</u>	<u>1,000</u>	<u>408,854</u>
NET INCOME/(EXPENDITURE)	10,047	(1,000)	9,047
RECONCILIATION OF FUNDS			
Total funds brought forward	127,665	8,468	136,133
TOTAL FUNDS CARRIED FORWARD	<u>137,712</u>	<u>7,468</u>	<u>145,180</u>

The figures above are for the year ended 31 August 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2024 and 31 August 2025	6,490	8,878	4,069	19,437
DEPRECIATION				
At 1 September 2024	5,353	8,878	3,228	17,459
Charge for year	284	-	350	634
At 31 August 2025	5,637	8,878	3,578	18,093
NET BOOK VALUE				
At 31 August 2025	853	-	491	1,344
At 31 August 2024	1,137	-	841	1,978

15. DEBTORS

	31.8.25	31.8.24
	£	£
Trade debtors	5,832	14,306
Other debtors	869	437
VAT	1,420	260
	8,121	15,003

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade creditors	4,809	46,048
Social security and other taxes	5,235	4,170
Pension liability	1,110	-
Other creditors	340	340
Deferred income	27,000	25,200
Accrued expenses	13,125	32,080
	51,619	107,838

Reconciliation of Deferred Income

Deferred income in 2025 comprises of RGU Registration fees invoiced for 2025/26 prior to the year end.

	£
Balance as at 1 September 2024	25,200
Amounts released during the year	(25,200)
Amounts deferred during the year	27,000
Balance as at 31 August 2024	27,000

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

17. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	137,712	(12,288)	125,424
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	1,276	(1,000)	276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
	<u>7,468</u>	<u>(1,000)</u>	<u>6,468</u>
TOTAL FUNDS	<u>145,180</u>	<u>(13,288)</u>	<u>131,892</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	430,803	(443,091)	(12,288)
Restricted funds			
Scottish Child Psychotherapy Trust	-	(1,000)	(1,000)
TOTAL FUNDS	<u>430,803</u>	<u>(444,091)</u>	<u>(13,288)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	127,665	10,047	137,712
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	2,276	(1,000)	1,276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
	<u>8,468</u>	<u>(1,000)</u>	<u>7,468</u>
TOTAL FUNDS	<u>136,133</u>	<u>9,047</u>	<u>145,180</u>

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,901	(407,854)	10,047
Restricted funds			
Scottish Child Psychotherapy Trust	-	(1,000)	(1,000)
TOTAL FUNDS	<u>417,901</u>	<u>(408,854)</u>	<u>9,047</u>

Working Below The Surface - Donation received specific to a series of planned "Working Below the Surface" seminars. The balance has been carried forward for use in 2026.

Scottish Child Psychotherapy Trust - The Trust wound up in 2012 and gifted funds to HDS with the condition that they be used to support the development of the TWCYP (Therapeutic Work with Children and Young People) training course and for TWCYP student bursaries. Two bursaries of £500 each were awarded in 2024/25, the bursaries are being promoted to students and the balance is being carried forward to future years.

Children And Adult Conference Fund - Funds donated to support training and events which address issues arising for practitioners working with both adults & children. There was an agreement by the board on how to spent this fund prior to the Covid-19 pandemic, however the pandemic has caused plans to change and the fund is currently being carried forward to future years with plans to re-address this in 25/26 now that the effects of the pandemic have subsided.

Jock Sutherland Library Fund - a donation given by Debbie Hindle (trustee) with the idea of making a public appeal for more funds. This money is being used to re-organise our library of Psychoanalytic and Psychodynamic literature to make it accessible.

18. RELATED PARTY DISCLOSURES

Other than those reported in Note 11 (trustees remuneration and benefits), there were no related party transactions in the year ended 31 August 2024 or the year ended 31 August 2025 that require disclosure.

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2024
for
Human Development Scotland

Contents of the Financial Statements
for the Year Ended 31 August 2024

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Report of the Trustees	1
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

The trustees present their report with the financial statements of Human Development Scotland ("HDS" or "the Charity") for the year ended 31 August 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives

To improve the mental health and emotional wellbeing of individuals, families and communities in Scotland, regardless of context and means, and increase the effectiveness of organisations to the public good by;

1. providing professional education as a means to increase the resilience of individuals and communities, and for the understanding and development of mental health and emotional wellbeing in all contexts
2. providing accessible and affordable therapeutic services
3. supporting professionals in their work by all appropriate means, specifically by providing continuing professional development, supervision, opportunities for reflective practice and organisational consultancy services
4. promoting the study of mental health and emotional well being
5. undertaking research in the fields of mental health, emotional wellbeing and organisational effectiveness to contribute to the evidence base for interventions in these areas and disseminate the results to the public.

Our Aims

Vision

A mentally healthy and emotionally well Scotland

Mission

To relieve mental and emotional distress by increasing the availability of, and access to, high quality psychodynamic and psychoanalytic counselling & psychotherapy for all who need them.

Strategic objectives

1. To improve health & social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking.
2. To reduce mental distress by delivering psychodynamic counselling & psychoanalytic psychotherapy to the public.

Delivery objectives

1. To deliver a training 'escalator' for professionals working with adults, and children & young people.
2. To run a post-qualification CPD programme.
3. To deliver services for practitioners & organisations (eg EAP, supervision, consultancy).
4. To provide a psychodynamic counselling/psychotherapy service to the public (adults, children & families).

Business objectives

1. Establish HDS as the 'go-to' source of training in psychodynamic counselling and psychotherapy.
2. Maintain and expand the affordable therapeutic service.
3. Maintain an efficient and effective 'HQ' function to support the delivery of training and services.

ACHIEVEMENT AND PERFORMANCE

Review of the year

Trustees

The names of the charity's trustees ("the Board") at the date of this trustees' report are shown on page 5. Other than the changes mentioned below, there were no other changes in the period since 1 September 2023 to the date of this report.

██████████ held the role of Chair throughout the year. ██████████ resigned from her role as trustee, vice-chair of the board and chair of the HRC training committee in March 2024. ██████████ was our longest standing trustee and had been involved in HDS since its beginnings. The board expresses its gratitude to ██████████ for her valuable contribution to HDS. ██████████ stood down as a Trustee in March 2024 in order to take up an employed role with HDS as Clinical Co-ordinator.

The Board met 8 times during the year and continued to focus on their governance and oversight role.

Two 'away days' were held in November and May. During the November Session, the focus was on addressing HDS's financial vulnerabilities, a topic that remained under discussion throughout the year. The May discussion centred around HDS's position in Scotland, with particular attention to how the Scope of Practice and Education (SCoPEd) framework impacts our organisation.

Throughout the year the Board focussed on -

1. Raising Funds.
2. Collaborating with other organisations.
3. Improving the organisational structure to provide better containment for staff and students.
4. Equality, Diversity and Inclusion.
5. Expanding our Therapeutic Services.
6. Lobbying/Promoting Psychoanalytic thinking.
7. Training committees structure.

Academic training

Doctorate in Child and Adolescent Psychotherapy training (CAP)

The 5 trainees continued successfully through the third year of the CAP training which will run from 2021 - 2025.

Excellent feedback was received from the external examiner in relation to the quality of teaching delivered. Both the external examiner and Robert Gordon University (RGU) remarked upon the high academic standard of the third-year submissions.

In May 2024 the Association of Child Psychotherapists (ACP) carried out their 5-yearly re-accreditation of the course. The accreditation committee commended HDS and the course leads on their delivery of the training and there were no conditions attached to the re-accreditation.

HDS continued to follow up on the commissioned report submitted to NHS Education for Scotland and Scottish Government in 2023. This report outlined the requirements for improving access to, and the long-term sustainability of child psychotherapy in Scotland. It highlighted the importance of Child Psychotherapy in Scotland and HDS's position as the only training school in Scotland for Child and Adolescent Psychotherapists in Scotland.

MSc/Postgraduate Diploma in Psychoanalytic Observation and Reflective Practice: Therapeutic Work With Children & Young People (TWCYP)

There were 18 students enrolled on the TWCYP course in this academic year. 5 of these students were funded by NHS Education for Scotland (NES) to complete a two-year PG Diploma. There were no graduating students this year.

██████████ an experienced Child Psychotherapist and Analyst from Leeds, took over the role of course lead starting in September 2023.

We successfully achieved a re-accreditation with the University of Strathclyde for a further five year period from July 2024.

Human Development Scotland

Report of the Trustees for the Year Ended 31 August 2024

Study events

During the year, three joint study events for students on the clinical (CAP) and pre-clinical (TWCYP) courses took place. These brought internationally renowned speakers to HDS to explore the topics of:

- Just Sit With It - How Psychoanalytic observation can sustain thinking and containment in educational settings
- What we can learn from Serious Case Reviews
- Using the Tools of Psychotherapy in a Community Context

Human Relations and Counselling (HRC)

Postgraduate Diploma - numbers continued to be high on the course with 11 students graduating in September 2024. A cohort of 19 students completed their first year of training in 2023-24.

6 students completed the Foundations in Human Relations and Counselling certificate course with 4 progressing to the diploma course.

The Children, Young People and their Families course ran in 23-24 with 10 students enrolled. 8 students successfully completed the certificate with the remaining 2 requiring extensions.

The MSc did not run in 2023-24 but is running in 2024-25.

Staffing remained stable during the year with more recent graduates being invited to provide support for triad work with a view of succession planning.

Short courses

Alongside our core work of academic training, we continued to deliver a range of short courses and continuing professional development. The Couples Study and Clinical Applications group continued to meet until November 2023 when the group came to a close. This group was run by for many years and the board would like them to thank them for their efforts in this.

NHS Lanarkshire ran a further two iterations of our 10-week Infant Mental Health and Early Intervention with Under 5s and their Parents/Carers during the year, however this work has now come to an end.

Conferences and Events

Alumni

During the year, we had 4 gatherings of the HDS Alumni on Zoom which were all well attended and valued.

In September 2023, the speaker was HDS Alumni, who spoke on the topic, "Attuning to the Attachment Trauma of Adoption (Fresh Perspectives from a Range of Clients)". We received the following feedback from one of the attendees who joined us from Spain: "I wanted to pass on how much I enjoyed it - it was a stimulating presentation from and it was really nice to do a bit of small group work with like-minded like-thinking people. The event was run smoothly and it seemed the perfect blend of content and exploration."

In December 2023, the Alumni met in central Glasgow for an in-person social gathering enjoying drinks and a Christmas dinner.

In April 2024, the speaker was our Chair of the Board, who spoke on the topic of "Managing Clinical Risk from a Psychodynamic Perspective".

In June 2024, the Alumni met for a book review and discussion. Led by our convenor, Ross Chalmers, they looked at "The Anxious Generation: How the Great Rewiring of Childhood Is Causing an Epidemic of Mental Illness" by Jonathan Haidt.

Recruitment events

During the year, we had two in-person Open Days for TWCYP and one virtual Open Day for HRC attracting 30 prospective students. We also exhibited at the University of Strathclyde counselling department's Diploma Market Stall event in October 2023 and April 2024. The stall attracts prospective students who we can market our courses to for future enrolment. We added 46 new contacts to our HRC course enquiries list after these events.

We ran three intensive study events as detailed above. We also had an in-person graduation event in September 2024 for the students from HRC.

Therapeutic services

██████████ replaced ██████████ Clinical Co-ordinator of our Therapeutic Services in January 2024. Our service is accepting self-referrals and the number of clients increased steadily through the year. We continued to offer trainee placements to students from the HRC Diploma course. The service offers affordable counselling to all who could benefit from it and the addition of the trainees enables us to offer a further reduction in cost to clients.

HDS continued to offer therapeutic services throughout the year to employees through agreements with a number of employers, mainly Third Sector organisations and local authorities.

Staff and Volunteers

The staff at HDS continued to put their efforts into keeping the training and operations running. A new office manager, ██████████ started in January 2024.

FINANCIAL REVIEW

Financial position

During the year the charity had incoming resources of £417,901 (2023: 415,547) and expenditure of £408,854 (2023: £428,317) leading to a surplus for the year of £9,047 (2023: deficit £12,770). Net assets at the year end are a total of £145,180 (2023: £136,133) with £137,712 in general funds (2023: 127,665).

Reserves policy

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

For the year to 31 August 2025 this has been estimated as £101,963 based on expenditure in the year to 31 August 2024.

The balance held as unrestricted funds at 31 August 2024 was £137,712 of which £135,735 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and investments (2023: free reserves £125,315).

The level of reserves as at 31 August 2024 are sufficient to meet the target as set out above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted as a Scottish Charitable Incorporated Organisation and was established on 19 December 2012.

Recruitment and appointment of new trustees

Trustees (members of the board) are appointed at the Annual General Meeting under the terms of the Constitution. Trustees can also be co-opted to the board at any board meeting during the year but must stand down for re-election at the subsequent AGM.

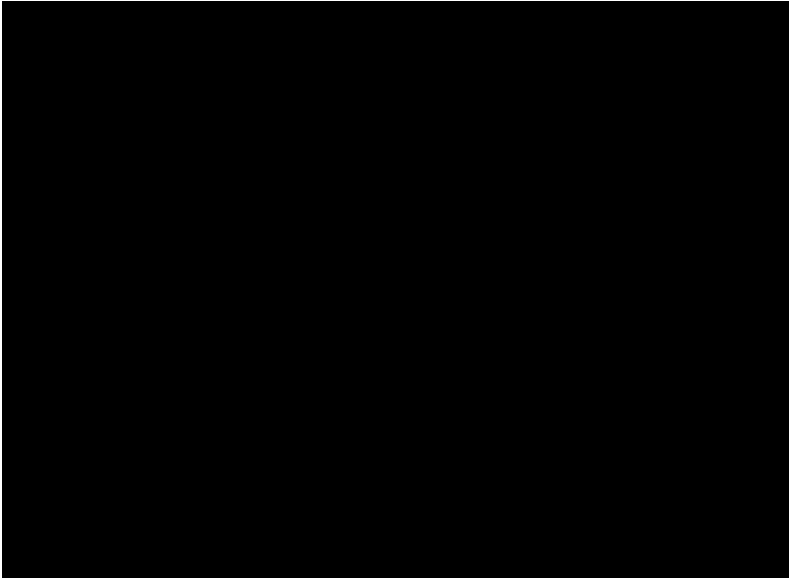
New Trustees are selected through an application process which ensures they have the appropriate skills and knowledge required to create a strong balanced board.

Human Development Scotland

Report of the Trustees
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC043664

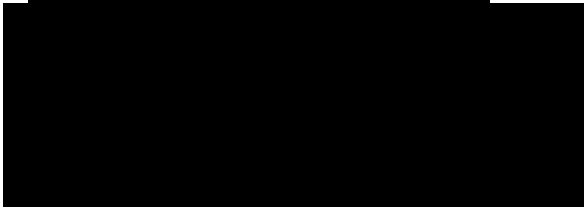


Independent Examiner



Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Approved by order of the board of trustees on 3/5/25..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Human Development Scotland

I report on the accounts for the year ended 31 August 2024 set out on pages seven to eighteen.

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's 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 report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 26 May 2025
.....

Human Development Scotland

Statement of Financial Activities for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,122	-	5,122	411
Charitable activities					
Core charitable activities	5	391,811	-	391,811	386,836
Other trading activities	4	19,892	-	19,892	28,220
Other income		1,076	-	1,076	80
Total		<u>417,901</u>	<u>-</u>	<u>417,901</u>	<u>415,547</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	585	-	585	656
Other trading activities	7	28,513	-	28,513	39,203
		<u>29,098</u>	<u>-</u>	<u>29,098</u>	<u>39,859</u>
Charitable activities					
Core charitable activities	8	378,756	1,000	379,756	388,458
Total		<u>407,854</u>	<u>1,000</u>	<u>408,854</u>	<u>428,317</u>
NET INCOME/(EXPENDITURE)		10,047	(1,000)	9,047	(12,770)
RECONCILIATION OF FUNDS					
Total funds brought forward		127,665	8,468	136,133	148,903
TOTAL FUNDS CARRIED FORWARD		<u><u>137,712</u></u>	<u><u>7,468</u></u>	<u><u>145,180</u></u>	<u><u>136,133</u></u>

CONTINUING OPERATIONS

All income and expenditure derive from continuing activities.

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

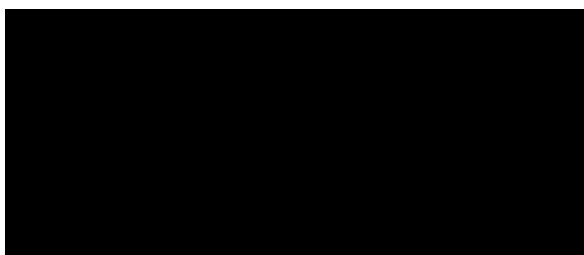
Human Development Scotland

Balance Sheet

31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	14	1,977	-	1,977	2,350
CURRENT ASSETS					
Debtors	15	15,003	-	15,003	5,663
Cash at bank and in hand		228,569	7,468	236,037	178,258
		<u>243,572</u>	<u>7,468</u>	<u>251,040</u>	<u>183,921</u>
CREDITORS					
Amounts falling due within one year	16	(107,837)	-	(107,837)	(50,138)
NET CURRENT ASSETS		<u>135,735</u>	<u>7,468</u>	<u>143,203</u>	<u>133,783</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>137,712</u>	<u>7,468</u>	<u>145,180</u>	<u>136,133</u>
NET ASSETS		<u>137,712</u>	<u>7,468</u>	<u>145,180</u>	<u>136,133</u>
FUNDS	17				
Unrestricted funds				137,712	127,665
Restricted funds				<u>7,468</u>	<u>8,468</u>
TOTAL FUNDS				<u>145,180</u>	<u>136,133</u>

The financial statements were approved by the Board of Trustees and authorised for issue on3/5/25..... and were signed on its behalf by:



1. GENERAL INFORMATION

Human Development Scotland ("the charity" or "HDS") is a Scottish Charitable Incorporated Organisation registered in Scotland. The registered office which is also the principal address is shown on page 5 - Reference and Administrative Details.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern and there are sufficient reserves to meet the reserves policy detailed on page 4, therefore the accounts are prepared on a going concern basis.

Accounting estimates and areas of judgement

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received.

Grant income is recognised within charitable activities and is recognised when the charity has entitlement to the funds, any performance related conditions attached to the grants are met, it is probable that the income will be received and the amount can be measured reliably.

Income from contracts and room hire is recognised as invoiced when the services are provided.

Charitable Activities including courses and tuition are recognised as invoiced and where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred where entitlement conditions have not been met or related services have not been provided at the year end.

Bank Interest is recognised when received.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

The policy is to capitalise assets where they have an expected useful life of over one year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Measurement of debtors

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

Cash at Bank and on Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Loans

Creditors and loans 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 loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

Human Development Scotland is VAT registered and income and expenditure is recognised net of VAT.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
Donations	5,122	-	5,122	411

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
Generating funds - Contracts	17,409	-	17,409	28,220
Room hire and refreshments	2,483	-	2,483	-
	19,892	-	19,892	28,220

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.24 £	31.8.23 £
Conferences and events	Core charitable activities	360	1,305
Short courses	Core charitable activities	24,000	19,920
Training and tuition	Core charitable activities	356,469	339,859
Counselling	Core charitable activities	10,982	9,250
Grants	Core charitable activities	-	16,502
		391,811	386,836

Grants received, included in the above, are as follows:

	31.8.24 £	31.8.23 £
Perinatal and Infant Mental Health	-	16,502

Details of the purpose and other details of grants received are shown in Note 18

6. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
Staff costs	500	-	500	500
Office costs	85	-	85	156
	585	-	585	656

7. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
Staff costs	15,571	-	15,571	15,461
Counsellor costs	9,509	-	9,509	19,343
Sundries	57	-	57	107
Office rent	978	-	978	1,067
Office costs	516	-	516	607
Telephone	262	-	262	292
Insurance	1,620	-	1,620	2,326
	<u>28,513</u>	<u>-</u>	<u>28,513</u>	<u>39,203</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Core charitable activities	<u>299,634</u>	<u>80,122</u>	<u>379,756</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.24 £	31.8.23 £
Staff costs	8,858	6,815
Insurance	3,442	3,649
Telephone	175	195
Sundries	767	415
Staff travel	81	135
Academic staff costs	193,268	197,669
Counsellor costs	10,624	6,870
Office rent	11,926	13,013
University accreditation	60,162	49,516
Marketing costs	1,063	700
Books and literature	138	324
Venue costs	456	235
Office costs	6,247	7,339
Copyright licences	347	158
Subscriptions	199	60
IT software and consumables	497	831
Post, stationery and storage	1,087	780
Event costs	297	1,009
Bad debt write off	-	450
	<u>299,634</u>	<u>290,163</u>

10. SUPPORT COSTS

	Governance costs
	£
Core charitable activities	80,122

Support costs, included in the above, are as follows:

Governance costs

	31.8.24	31.8.23
	Core charitable activities	Total activities
	£	£
Insurance	2,191	2,322
Accountancy and legal fees	1,680	1,600
Legal fees	2,212	2,440
Office rent	6,647	7,253
Office costs	2,035	3,502
Telephone	437	487
Depr of fixtures & fittings	-	876
Depr of computer software	445	355
Admin salaries	58,041	71,482
Bank fees	66	-
Post, stationery and storage	379	169
Repairs and maintenance	1,514	689
Sundry expenses	199	376
Membership/Subscriptions	419	419
IT software and consumables	3,478	5,820
Depr'n property improvements	379	505
	<u>80,122</u>	<u>98,295</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees serving during the year were not paid for the time on the board however the following Trustees carried out teaching and counselling services for HDS and were paid accordingly:

During the year Debbie Hindle who is a consultant child and adolescent psychotherapist (and a trustee) received £1,800 for the supervision of Doctoral students, teaching on Child and Adolescent Psychotherapy and Therapeutic Work with Children & Young People courses (2023: £1,080).

Alison Brown - Trustee received £3,811 for tutoring on the Human Relations and Counselling course (2023: £2,335). Alison Brown resigned from the board effective 31 March 2024 to become an employee in the role of clinical Co-ordinator. The figure disclosed reflects the work done whilst in the post as a trustee.

No trustees are on the payroll for Human Development Scotland and payments to board members for consultancy work are approved by the board and are allowable within the constitution.

Except as reported above, no trustees (who are the charity's key management personnel) nor any persons connected with them received any remuneration or other benefits for the year to 31 August 2024 or the year to 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

12. STAFF COSTS

	2023	2023
	£	£
Gross Salaries	175,381	170,602
Employers National Insurance	9,168	8,848
Employer Pension Contributions	7,695	6,523
	<u>192,244</u>	<u>185,973</u>

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
	8	8
Staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	411	-	411
Charitable activities			
Core charitable activities	370,334	16,502	386,836
Other trading activities	28,220	-	28,220
Other income	80	-	80
Total	<u>399,045</u>	<u>16,502</u>	<u>415,547</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	656	-	656
Other trading activities	39,203	-	39,203
	<u>39,859</u>	<u>-</u>	<u>39,859</u>
Charitable activities			
Core charitable activities	356,806	31,652	388,458
Total	<u>396,665</u>	<u>31,652</u>	<u>428,317</u>
NET INCOME/(EXPENDITURE)	2,380	(15,150)	(12,770)
RECONCILIATION OF FUNDS			
Total funds brought forward	125,285	23,618	148,903
TOTAL FUNDS CARRIED FORWARD	<u>127,665</u>	<u>8,468</u>	<u>136,133</u>

The figures above are for the year ended 31 August 2023.

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2023	6,490	8,878	3,617	18,985
Additions	-	-	451	451
At 31 August 2024	6,490	8,878	4,068	19,436
DEPRECIATION				
At 1 September 2023	4,974	8,878	2,783	16,635
Charge for year	379	-	445	824
At 31 August 2024	5,353	8,878	3,228	17,459
NET BOOK VALUE				
At 31 August 2024	1,137	-	840	1,977
At 31 August 2023	1,516	-	834	2,350

15. DEBTORS

	31.8.24	31.8.23
	£	£
Trade debtors	14,306	4,198
Other debtors	437	1,465
VAT	260	-
	15,003	5,663

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	46,047	7,268
Social security and other taxes	4,170	3,236
VAT	-	944
Other creditors	340	13,090
Deferred income	25,200	-
Accrued expenses	32,080	25,600
	107,837	50,138

Reconciliation of Deferred Income

Deferred income in 2024 comprises of Human Relations and Counselling (HRC) students invoiced 24/25 prior to the year end.

	£
Balance as at 1 September 2023	-
Amounts deferred during the year	25,200
Balance as at 31 August 2024	25,200

17. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	127,665	10,047	137,712
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	2,276	(1,000)	1,276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
	<u>8,468</u>	<u>(1,000)</u>	<u>7,468</u>
TOTAL FUNDS	<u>136,133</u>	<u>9,047</u>	<u>145,180</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,901	(407,854)	10,047
Restricted funds			
Scottish Child Psychotherapy Trust	-	(1,000)	(1,000)
	<u>417,901</u>	<u>(408,854)</u>	<u>9,047</u>
TOTAL FUNDS	<u>417,901</u>	<u>(408,854)</u>	<u>9,047</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	125,285	2,380	127,665
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	4,276	(2,000)	2,276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
Bank of Scotland Foundation	857	(857)	-
Perinatal and Infant Mental Health	12,293	(12,293)	-
	<u>23,618</u>	<u>(15,150)</u>	<u>8,468</u>
TOTAL FUNDS	<u>148,903</u>	<u>(12,770)</u>	<u>136,133</u>

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	399,045	(396,665)	2,380
Restricted funds			
Scottish Child Psychotherapy Trust	-	(2,000)	(2,000)
Bank of Scotland Foundation	-	(857)	(857)
Perinatal and Infant Mental Health	16,502	(28,795)	(12,293)
	<u>16,502</u>	<u>(31,652)</u>	<u>(15,150)</u>
TOTAL FUNDS	<u>415,547</u>	<u>(428,317)</u>	<u>(12,770)</u>

Working Below The Surface - Donation received specific to a series of planned "Working Below the Surface" seminars. The balance has been carried forward for use in 2025.

Scottish Child Psychotherapy Trust - The Trust wound up in 2012 and gifted funds to HDS with the condition that they be used to support the development of the TWCYP (Therapeutic Work with Children and Young People) training course and for TWCYP student bursaries. One bursary of £1,000 was granted in 2023/24, the bursaries are being promoted to students and the balance is being carried forward to future years.

Children And Adult Conference Fund - Funds donated to support training and events which address issues arising for practitioners working with both adults & children. There was an agreement by the board on how to spent this fund prior to the Covid-19 pandemic, however the pandemic has caused plans to change and the fund is currently being carried forward to future years with plans to re-address this in 24/25 now that the effects of the pandemic have subsided.

Jock Sutherland Library Fund - a donation given by [REDACTED] (trustee) with the idea of making a public appeal for more funds. This money is being used to re-[REDACTED] brary of Psychoanalytic and Psychodynamic literature to make it accessible.

Bank of Scotland Foundation - grant received of £3,430 in 2019 to cover the cost of soundproofing our counselling room as part of the affordable services pilot - the soundproofing was completed in October 2019. The costs of the soundproofing were capitalised and depreciation of this is charged to the Bank of Scotland Foundation Fund annually. This has now been fully depreciated bringing the fund balance to nil.

Perinatal and Infant Mental Health - Two year grant funding from the Perinatal and Infant Mental Health Fund to be received from October 2020 to September 2022 to provide infant mental health courses. The project has now received both years of funding - and came to an end in 22/23.

18. RELATED PARTY DISCLOSURES

Other than those reported in Note 11 (trustees remuneration and benefits), there were no related party transactions in the year ended 31 August 2023 or the year ended 31 August 2024 that require disclosure.