

Charity Registration No. SC046757 (Scotland)

Company Registration No. SC426602 (Scotland)

FAMILY THERAPY TRAINING NETWORK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

FAMILY THERAPY TRAINING NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms Shelia Duncan
Ms Amanda Jordan
Miss Fiona Crombie
Dr Sivaramkumar Shanmugam
Ms Sarah Eldrid
Ms J Young

Secretary

Ms Shelia Duncan

Charity number (Scotland)

SC046757

Company number

SC426602

Registered office

The Old Surgery
School Road
Tarbert
Argyll
PA29 6UL

Independent examiner

Iain DC Webster CA
The Old Surgery
School Road
Tarbert
Argyll
PA29 6UL

Bankers

The Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

FAMILY THERAPY TRAINING NETWORK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

FAMILY THERAPY TRAINING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of education with the main beneficiaries being children and young people.

The charity's objectives are to advance education through:

- Providing accredited training in order to develop the next generation of family therapists in Scotland.
- Developing a multi-disciplinary hub as a centre for excellence to enable therapists from a variety of backgrounds to share ideas and promote family therapy.
- Such other things that are considered by the Directors to be conducive to the above objects.

Family Therapy Training Network (FTTN) provide accredited postgraduate training in family therapy. Family therapy is multi-disciplinary, with therapists coming from backgrounds including psychology, psychiatry, nursing and social work. Members of Family Therapy Training Network are experienced family therapists and family therapy trainers. The company is regulated by the Association of Family Therapy and courses are accredited with the University of Strathclyde.

Family Therapy Training Network provide the only accredited postgraduate training in family therapy in Scotland. By providing this training to individuals and organisations, we support the development of the next generation of family therapists. The work of the therapists is invaluable for the health and wellbeing of families across Scotland. Members of Family Therapy Training Network give their time to train the students and therefore maximise the public benefit.

The year 2024-2025 has been a successful one for FTTN. The remaining Masters students from the previous cohort completed dissertations and clinical finals in the summer of 2025 and graduated from the university in the Autumn of 2025. A new Foundation and Intermediate cohort has been started in the autumn of 2025 with students funded by NES on the Intermediate course. We have also started a new MSc in the Autumn. We completed a bespoke course in Inverclyde which gave a number of practitioners an Intermediate qualification. The courses continue to be delivered in a hybrid fashion with part online and part face to face.

FAMILY THERAPY TRAINING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 JUNE 2025**

Courses are delivered through a combination of direct staff contact, essays, and independent study.

The Foundation course is part time and lasts for one academic year. It builds on participants' professional background and personal strengths by engaging with ideas and skills that enhance practice when working with families. A focus on workplace based cases and tasks combined with new learning consolidated by role play, and other experiential learning ensures the training is relevant.

The Intermediate year has an emphasis on reflective practice as students develop a cohesive theoretical framework to engage, assess and plan interventions with children, young people and their families. There are opportunities to develop therapeutic use of self, and critique and use evidence based practice on this second year of the training.

Years three and four form the Pg Dip / MSc, or qualifying level of the training and require the trainee to complete taught modules and two clinical placements; it is only after completing these four years successfully that you can be registered with AFT and use the title, Family Therapist. Students can choose to do a Masters by undertaking the research module. The Pg Diploma / Masters course is accredited by the University of Strathclyde.

The Supervision course is designed for those already qualified as Family Therapists and are looking to go on to supervise and train others. The course lasts two years and is taught by a mixture of theory, application of theory to practice, skills development and presentation of trainees work.

The activities all have the aim of developing highly skilled family therapists. Provision of high quality, accredited qualifications contributes to the advancement of education.

Public benefit

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

Financial review

Reserves policy

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

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Shelia Duncan

Ms Amanda Jordan

Miss Fiona Crombie

Dr Sivaramkumar Shanmugam

Ms Sarah Eldrid

Ms J Young

Ms Marianna Zavrou

(Resigned 22 November 2024)

Recruitment and appointment of trustees

Trustees are appointed and recruited through an open application and interview process.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FAMILY THERAPY TRAINING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Organisational structure:

Members - who have the right to attend the annual general meeting (and any other general meetings) and have important powers under the articles of association and the Act; in particular, the members elect people to serve as Directors and take decisions in relation to changes to the articles themselves.

Directors - who comprise the board and hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the company; in particular, the Directors are responsible for monitoring the financial position of the company.

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



Miss Fiona Crombie

Trustee

Date: 18.03.26

FAMILY THERAPY TRAINING NETWORK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILY THERAPY TRAINING NETWORK

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Family Therapy Training Network for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

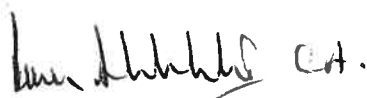
In the course of my examination, no matter has come to my attention

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

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Iain D C Webster CA

The Old Surgery

School Road

Tarbert

Argyll

PA29 6UL

Date: 16 March 2026

FAMILY THERAPY TRAINING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	92,863	-	92,863	136,221	-	136,221
Investments	4	2,066	-	2,066	1,948	-	1,948
Total income		94,929	-	94,929	138,169	-	138,169
Expenditure on:							
Charitable activities	5	99,307	2,904	102,211	123,407	366	123,773
Total expenditure		99,307	2,904	102,211	123,407	366	123,773
Net income/(expenditure) and movement in funds		(4,378)	(2,904)	(7,282)	14,762	(366)	14,396
Reconciliation of funds:							
Fund balances at 1 July 2024		134,910	10,580	145,490	120,148	10,946	131,094
Fund balances at 30 June 2025		130,532	7,676	138,208	134,910	10,580	145,490

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

FAMILY THERAPY TRAINING NETWORK

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		2,198		2,564
Current assets					
Debtors	12	16,623		25,607	
Cash at bank and in hand		129,187		134,624	
		145,810		160,231	
Creditors: amounts falling due within one year	13	(9,800)		(17,305)	
Net current assets			136,010		142,926
Total assets less current liabilities			138,208		145,490
The funds of the charity					
Restricted income funds	14		7,676		10,580
Unrestricted funds	15		130,532		134,910
			138,208		145,490

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21st November 25

Fiona Crombie

Miss Fiona Crombie
Trustee

Company registration number SC426602 (Scotland)

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Family Therapy Training Network is a private company limited by guarantee incorporated in Scotland. The registered office is The Old Surgery, School Road, Tarbert, Argyll, PA29 6UL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements..

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Providing services		
Services provided under contract	92,863	136,221

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	2,066	1,948

5 Expenditure on charitable activities

	Providing services 2025 £	Providing services 2024 £
Direct costs		
Staff costs	44,216	52,313
Depreciation and impairment	366	366
Materials	246	225
Cleaning costs	566	428
Travel expenses	3,507	2,555
Training expenses	676	949
General expenses	-	403
Room hire	-	4,265
Consultants fees	27,084	27,496
Placement fees	-	500
Accreditation fees	3,062	22,428
CPD and other events	2,538	-
	82,261	111,928
Share of support and governance costs (see note 6)		
Support	15,390	5,276
Governance	4,560	6,569
	102,211	123,773
Analysis by fund		
Unrestricted funds	99,307	123,407
Restricted funds	2,904	366
	102,211	123,773

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Support costs allocated to activities

	2025 £	2024 £
Office rent, utilities and insurance	8,947	2,057
Repairs and maintenance	-	80
Printing, postage and stationary	-	202
Advertising	18	963
Telephone	1,263	1,566
Travel	383	19
Subscriptions	497	389
Director development and misc. training costs	4,282	-
Governance costs	4,560	6,569
	<u>19,950</u>	<u>11,845</u>
Analysed between:		
Providing services	<u>19,950</u>	<u>11,845</u>

Governance costs includes payments to the Independent Examiners of £1,342 (2024: £1,278) for the Independent Examination of the financial statements.

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,342	1,278
Depreciation of owned tangible fixed assets	<u>366</u>	<u>366</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no Trustee was reimbursed for any expenditure (2024 - one Trustee was reimbursed £781 for expenses).

9 Employees

The average monthly number of employees and directors (non-salaried) during the year was:

	2025 Number	2024 Number
Directors	7	7
Salaried employees	<u>1</u>	<u>1</u>
Total	<u>8</u>	<u>8</u>

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	44,216	52,313

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 July 2024	10,287
At 30 June 2025	10,287
Depreciation and impairment	
At 1 July 2024	7,723
Depreciation charged in the year	366
At 30 June 2025	8,089
Carrying amount	
At 30 June 2025	2,198
At 30 June 2024	2,564

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	8,066	18,149
Other debtors	8,400	4,000
Prepayments and accrued income	157	3,458
	16,623	25,607

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	9,800	17,305

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Resources expended	At 30 June 2025
	£	£	£
Scottish Government	5,838	(2,904)	2,934
Marian Gerry funding	4,742	-	4,742
	<u>10,580</u>	<u>(2,904)</u>	<u>7,676</u>
Previous year:	At 1 July 2023	Resources expended	At 30 June 2024
	£	£	£
Scottish Government	6,204	(366)	5,838
Marian Gerry funding	4,742	-	4,742
	<u>10,946</u>	<u>(366)</u>	<u>10,580</u>

15 Unrestricted funds

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

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	<u>134,910</u>	<u>94,929</u>	<u>(99,307)</u>	<u>130,532</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	<u>120,148</u>	<u>138,169</u>	<u>(123,407)</u>	<u>134,910</u>

FAMILY THERAPY TRAINING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	-	2,198	2,198
Current assets/(liabilities)	130,532	5,478	136,010
	<u>130,532</u>	<u>7,676</u>	<u>138,208</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Tangible assets	-	2,564	2,564
Current assets/(liabilities)	134,910	8,016	142,926
	<u>134,910</u>	<u>10,580</u>	<u>145,490</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Consultancy fees		Training costs	
	2025 £	2024 £	2025 £	2024 £
Key management personnel	1,130	150	250	-
	<u>1,130</u>	<u>150</u>	<u>250</u>	<u>-</u>

During the year £1,130 (2024: £Nil) was paid to Fiona Crombie for consultancy costs and £250 (2024: £Nil) for training expenses. The rates paid were at open market value and similar to rates paid to other unrelated consultants during the year.

£150 (2024) was paid to J Young, a trustee of the charity, for training courses and other duties provided. The amounts paid were charged at open market value and similar to rates paid to other unrelated consultants during that year.