

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Directors' report and financial statements**  
**for the year ended**  
**31 March 2024**

**Registered number SC302084**

**Charity number SC003095**

**Parent to Parent Limited  
(A Company Limited by Guarantee)**

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**Parent to Parent Limited  
(A Company Limited by Guarantee)**

**Company information**

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**Directors** Professor James Stewart Forsyth  
Glen Finnie  
Lorna Wiggin  
Isabel Helen Barclay  
Susan Harley  
Kathryn Ann Booth  
Janet Dalzell  
Helen Taylor

**Independent examiner** David Taylor CA  
Henderson Loggie LLP  
Chartered Accountants  
The Vision Building  
20 Greenmarket  
Dundee  
DD1 4QB

**Bankers** Bank of Scotland plc  
327 Brook Street  
Broughty Ferry  
Dundee  
DD5 2DS

**Registered office** Ardler Clinic  
Turnberry Avenue  
Dundee  
DD2 3TP

**Company number** SC302084

**Charity number** SC003095

**Parent to Parent Limited  
(A Company Limited by Guarantee)**

**Directors' report**

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The directors present their report with the financial statements of the charitable company for the year ended 31 March 2024.

The company information set out on page 1 forms part of this report. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

**Principal activity**

The principal activity of the charitable company in the period under review was that of the provision of support for parents of children with additional needs and for children and young people with additional needs, whether physical, learning, emotional or medical.

**Structure, governance and management**

**Constitution**

Parent to Parent Limited is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association - Company number SC302084, Charity number SC003095.

**Organisation**

During the year Parent to Parent Limited had a Board of eight directors. The Board of Directors currently consists of eight directors.

Lorna Wiggin  
Stewart Forsyth  
Glenn Finnie  
Isabel Barclay  
Susan Harley  
Kathryn Ann Booth  
Janet Dalzell  
Helen Taylor

The board meets four times per year and is responsible for the administration of the charitable company.

The Head of Service, Trudy Doidge, manages the charitable company and the Admin & Finance Manager, Laura Doidge, manages the administration and funding applications.

**Objectives**

The objects of Parent to Parent are to support parents of children with additional needs and children and young people with additional needs including any form of learning, physical, sensory or emotional disability. It also supports parents of children with behavioural problems or who are seriously or terminally ill. This support is in addition to professional help and Parent to Parent works closely with the Health services, Social Work and Education Departments.

The aims of Parent to Parent Limited are to offer support, contact and information to these families through self-help, mutual support, advocacy, assistance and education. It aims to support families to overcome feelings of loneliness and isolation and reduce their stress by reinstating hope and increasing their confidence.

**Directors' report (continued)**

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**Objectives (continued)**

This is achieved through one to one support, group support and links to volunteer parents who themselves have had experience of caring for a child with additional support needs.

**Decision making process**

The decision making process is a majority vote of the directors. If there were an equal split the chair would have the casting vote.

**Recruitment, induction and training of directors**

New directors are recruited and appointed according to the workload of the board in terms of both the business of the charitable company and the needs of Parent to Parent Limited in that they require specific jobs to be fulfilled by their directors.

**Review of the charitable company's activities during the year**

The demand for support from families caring for a child with additional needs continue to rise and the board of directors once again approved the use of the organisations reserves to maintain staffing levels at the same as the previous year to allow the organisation to continue providing the essential support it already is to the families most in need.

Grants from other organisations and trust funds were also used to fund activities over the last year, however many of these funds were short term, 1 year funds only.

The support team continued to introduce new groups where the need was recognised, and they have operated in a variety of areas across the region.

The Decider skills programme which supports parents and children with strategies to cope with anxiety, stress and communication difficulties continued at pace throughout the year with courses being provided online at various times and days throughout the day and evening. With changes to the service provision plan, all parents were invited to attend these sessions along with the option to attend in person support groups in their local area.

Financial insecurity still affected many of the families who came to Parent to Parent Ltd for support. The staff continued to offer help and support in completing forms for financial support, providing referrals to grants on parents' behalf and applying for food parcels, toys, gifts and energy support where needed. The staff also worked in partnership with and signposted to other agencies for more specialist help when needed.

The introduction of the Potato Peel Pie Hubs and the formal partnership with Relationships Scotland has been a positive avenue for support for many of the families referred to the service and has plans over the upcoming years to provide a full wrap around support mechanism for many.

Throughout the year, Parent to Parent Ltd has maintained strong partnerships with a wide range of stakeholders, including local government, health services, and other charitable organizations. These collaborations have allowed the charity to provide a comprehensive support network to families.

The charity faced significant financial challenges in 2023/2024, as several critical funding streams ended, and the organisation was not successful in securing new funding through various routes. Despite these difficulties, Parent to Parent Ltd remained committed to its mission of supporting families. As a result, a substantial portion of the charity's reserves was used to bridge the funding gap and ensure the continuity of services.

### **Review of the charitable company's activities during the year (continued)**

While this use of reserves was necessary to maintain essential operations, the charity recognises the importance of securing sustainable funding for the future. Efforts to diversify income streams and explore new funding opportunities will continue in the coming year, with a focus on ensuring the long-term financial health of the organisation. The Board is closely monitoring the charity's financial position and has already taken steps to ensure that reserves continue to be managed prudently moving forward.

Despite the challenging financial climate, Parent to Parent Ltd has continued to make a meaningful impact in the lives of families across the region. The charity's dedication to providing peer support and advocacy has remained unwavering. Looking ahead, Parent to Parent Ltd is committed to overcoming financial challenges through strategic planning, fundraising, and continued partnerships, ensuring that the charity can continue to provide the essential services that families rely on.

### **Achievements and performance**

The results for the year and financial position of the charitable company are as shown in the annexed financial statements. There was a net surplus of £11,991 (2023 – deficit of £4,796). The movements in reserves are shown in notes 10 and 11 to the financial statements.

### **Financial review**

The results of the year are set out in the statement of financial activities (including income and expenditure account) on page 8.

### **Pay policy for senior staff**

The directors consider the board of directors and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day-to-day basis. Details of directors' salaries and expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charitable company, the directors benchmark against pay levels in other similar sized charitable companies that are run on a voluntary basis. The remuneration benchmark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

### **Risk management**

The directors have a risk management strategy which comprises:

- a review of the principle risks and uncertainties that the charitable company faces are reviewed periodically;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charitable company should those risks materialise.

The work has identified that financial sustainability is the major financial risk for the charitable company. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charitable company.

**Directors' report (continued)**

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**Risk management (continued)**

Attention has also been focused on non-financial risks. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

**Reserves policy**

The directors have established a policy to maintain unrestricted funds, which are the free reserves of the charitable company, at a level of at least approximately twelve months unrestricted expenditure. The charitable company has also established a reserve fund of £100k (2023 - £100k) to cover redundancy payments.

At the year end the level of unrestricted reserves amounted to £330,743 (2023 - £311,338), of this £100,000 (2023 - £100,000) relates to the reserve fund to cover redundancy payments, leaving £230,743 of free reserves (2023 - £211,338).

The unrestricted funds are currently high so that the charitable company can continue to provide a good service as sources of additional funding are becoming more difficult to find.

The level of restricted reserves at the year-end amounted to £113,533 (2023 - £120,947) as detailed in note 11.

**Future strategy**

The strategy for 2024/2025 is to aim to maintain the level of support provided during 2023/2024 but this is dependent on raising sufficient funds. The rising cost of living has impacted the organisation with increased costs in all areas. The staff team is looking for ways to provide support effectively to minimise costs yet meet the needs of the families referred for support. The Directors have approved the use of the organisation's reserves for a second year but extra funds will be required to enable Parent to Parent to continue to maintain existing levels of service and to develop further. Multi year awards are essential to recruit and retain experienced staff and the management team aims to secure more of these grants to provide this security for the staff and for the families who need support.

The funding provided by the NHS for ASD services has now been withdrawn with no update on when a tender will be issued for this. As a result this will impact on the type of and amount of support that can be provided. The organisation has communicated to referring parties and families while it continues to try and source additional funding.

**Directors**

The directors of the charitable company are as shown on page 1.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies subject to the small companies' regime was approved by the Board of Directors on 12 February 2025 and signed on its behalf by:



**Glen Finnie**  
Director

**Parent to Parent Limited  
(A Company Limited by Guarantee)**

**Statement of directors' responsibilities**

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The directors (who are also trustees of Parent to Parent Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the directors are required to:

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Parent to Parent Limited  
(A Company Limited by Guarantee)**

**Independent Examiner's report to the directors and members of Parent to Parent Limited**

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I report on the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 8 to 23.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees 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) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts in accordance with the accounting records and 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 financial statements to be reached.



**David Taylor CA**  
Independent Examiner  
Henderson Loggie LLP  
The Vision Building  
20 Greenmarket  
Dundee  
DD1 4QB

12 February 2025

Parent to Parent Limited  
(A Company Limited by Guarantee)

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
<b>Income</b>							
Donations	2	94	-	94	734	-	734
Investment income		4,221	-	4,221	2,199	-	2,199
Service agreements	3	118,444	52,655	171,099	118,644	51,540	170,184
Grants	4	-	216,280	216,280	-	187,282	187,282
<b>Total income</b>		<b>122,759</b>	<b>268,935</b>	<b>391,694</b>	121,577	238,822	360,399
<b>Expenditure</b>							
Cost of raising funds		1,212	501	1,713	588	712	1,300
Cost of operation of centre		59,666	199,295	258,961	54,910	205,286	260,196
Service agreements	6	38,052	80,977	119,029	48,453	55,246	103,699
<b>Total expenditure</b>	5	<b>98,930</b>	<b>280,773</b>	<b>379,703</b>	103,951	261,244	365,195
<b>Net income for the year before transfers</b>		<b>23,829</b>	<b>(11,838)</b>	<b>11,991</b>	17,626	(22,422)	(4,796)
Transfer between funds		(4,424)	4,424	-	(13,720)	13,720	-
<b>Net movement in funds</b>		<b>19,405</b>	<b>(7,414)</b>	<b>11,992</b>	3,906	(8,702)	(4,796)
Fund balances brought forward at 1 April 2023		311,338	120,947	432,285	307,432	129,649	437,081
<b>Fund balances carried forward at 31 March 2024</b>		<b>330,743</b>	<b>113,533</b>	<b>444,276</b>	311,338	120,947	432,285
		=====	=====	=====	=====	=====	=====

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Balance sheet at 31 March 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank		409,748	445,961
Petty cash		8	8
Debtors	8	45,633	-
		<u>455,389</u>	<u>445,969</u>
<b>Current liabilities</b>			
Amounts falling due within one year	9	(11,113)	(13,684)
		<u>444,276</u>	<u>432,285</u>
		=====	=====
<b>Net assets</b>			
<b>Represented by</b>			
Unrestricted funds	10	330,743	311,338
Restricted funds	11	113,533	120,947
		<u>444,276</u>	<u>432,285</u>
		=====	=====

The notes on pages 10 to 23 form part of these financial statements.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 475, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors' responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were approved by the board on 12 February 2025 and signed on its behalf by:



**Glen Finnie**  
 Director

## **1 Accounting policies**

### **Status of the company and liability of members**

Parent to Parent Limited is a company limited by guarantee of its members and does not have a share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the charitable company being wound up.

### **Company information**

Parent to Parent Limited is a company limited by guarantee incorporated in Scotland. The registered office is Ardler Clinic, Turnberry Avenue, Dundee DD2 3TP.

### **Basis of accounting**

The financial statements are prepared under the historical cost convention and include the results of the operations of the charitable company as indicated in the Directors' Report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The financial statements are prepared in Sterling which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

### **Going concern**

The financial statements have been prepared on a going concern basis as the directors believe that no material uncertainties exist. The directors have considered the level of funds held and the expected level of income and expenditure for the 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

The following is a summary of the significant accounting policies adopted by the charitable company in the preparation of the financial statements.

### **Income**

#### ***Income from raising funds***

##### *Voluntary income*

- Donations and legacies – donations, including donations in kind and legacies, are included in the SoFA in the year they are receivable.
- Investment income – income from investments is included in the SoFA in the year in which it is receivable.

**1 Accounting policies (continued)**

***Income from charitable activities***

This income arises from the group's primary charitable activities. Major income streams within these headings include:

Grant income – income from grants, including capital grants, is included as income when it is receivable except where the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. In these circumstances income is deferred until those periods.

Service level agreements – income from service contracts is recognised in the period it is receivable.

**Other income**

All other income has been recognised on the basis of entitlement, certainty and measurement.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the Bank.

**Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

- Cost of raising funds are those costs incurred in attracting voluntary income.
- Cost of operation of centre and service agreements includes expenditure associated with the delivery of its activities and includes both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated on a basis consistent with the use of resources, e.g. staff costs by time spent and other costs by their usage.

**Funds**

All income and expenditure is dealt with through the Statement of Financial Activities. Funds are classified as either restricted or unrestricted funds, defined as follows:

***Restricted funds*** are funds subject to specific conditions of use, which may be declared by the donor or with their authority (e.g. by the restrictive wording of an appeal). These are restricted income funds expendable at the discretion of the charitable company in furtherance of a particular activity, such as fees for a specific project, and funds raised for particular client groups or activities.

***Unrestricted funds*** are expendable at the discretion of the charitable company in furtherance of the objectives of Parent to Parent Limited.

**1 Accounting policies (continued)**

**Funds (continued)**

**Designated funds** comprise unrestricted funds that have been set aside by the Board for particular purposes.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date unless it is only a short term deficit and that subsequent funds are received to remove the deficit.

**Cash at bank**

Cash at bank includes cash held in a deposit or similar account.

**Debtors**

Debtors are recognised at the settlement amount due.

**Creditors and provisions**

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

**Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Pension scheme**

The charitable company operates a defined contribution pension scheme for employees, which requires contributions to be made to a separately administered fund. Contributions to this fund are charged to the income and expenditure account as incurred.

The pension cost charge represents contributions payable by the group to the fund and amounted to £6,170 (2023 - £5,928). At the year end, there were outstanding contributions due to be paid of £1,598 (2023 - £1,750).

**Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the directors 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.

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)**

**2 Donations**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Amazon Europe Core	94	-	94	149	-	149
Heather Mcanespie	-	-	-	60	-	60
James Gibb	-	-	-	500	-	500
Easy Fundraising	-	-	-	25	-	25
	<u>94</u>	<u>-</u>	<u>94</u>	<u>734</u>	<u>-</u>	<u>734</u>
	=====	=====	=====	=====	=====	=====

**3 Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
<b>Service agreements</b>						
Dundee City Council	33,600	12,459	46,059	33,800	11,344	45,144
Angus Council	24,000	12,696	36,696	24,000	12,696	36,696
Perth & Kinross Council	60,844	-	60,844	60,844	-	60,844
NHS Tayside	-	27,500	27,500	-	27,500	27,500
	<u>118,444</u>	<u>52,655</u>	<u>171,099</u>	<u>118,644</u>	<u>51,540</u>	<u>170,184</u>
	=====	=====	=====	=====	=====	=====

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)**

**4 Grants**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Angus CMHWP TSI	-	8,272	8,272	-	-	-
Angus Council Easter Funding	-	1,000	1,000	-	-	-
Angus Council Summer of Fun	-	1,320	1,320	-	-	-
Angus October Food & Fun	-	2,000	2,000	-	-	-
Angus Playdate	-	1,000	1,000	-	-	-
Arnold Clark	-	-	-	-	1,000	1,000
Chance to Flourish	-	-	-	-	8,000	8,000
Cash for Kids	-	3,400	3,400	-	-	-
Cash for Kids Feb 24	-	3,500	3,500	-	-	-
Cash for Kids Winter Fund	-	-	-	-	6,600	6,600
Cattanach Trust	-	16,367	16,367	-	16,074	16,074
Community Mental Health & Wellbeing Framework	-	38,053	38,053	-	40,893	40,893
Dundee Book Club	-	25,000	25,000	-	-	-
Dundee Voluntary Action Communities	-	-	-	-	12,235	12,235
Funds For Families In Need	-	148	148	-	834	834
Groundwork UK – Tesco	-	1,013	1,013	-	-	-
Mental Health Foundation	-	2,000	2,000	-	-	-
National Lottery Community Fund	-	47,138	47,138	-	43,969	43,969
NHS Tayside	-	6,928	6,928	-	5,000	5,000
Northwood Charitable Trust	-	7,650	7,650	-	7,650	7,650
Perth Micro Grant – book club	-	2,750	2,750	-	-	-
Robertson Trust	-	27,500	27,500	-	27,500	27,500
PKAVS Community Health & Wellbeing Fund	-	-	-	-	7,027	7,027
Social Isolation Loneliness Fund	-	12,741	12,741	-	-	-
Tillyloss Trust	-	1,000	1,000	-	3,000	3,000
Volant Trust	-	7,500	7,500	-	7,500	7,500
	<b>-</b>	<b>216,280</b>	<b>216,280</b>	<b>-</b>	<b>187,282</b>	<b>187,282</b>
	=====	=====	=====	=====	=====	=====



Parent to Parent Limited  
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure

2024	Basis of apportionment	Service agreement		Cost of operation of centre and raising funds			2024 Total £
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	Governance £	
<b>Costs directly allocated to activities:</b>							
Travel expenses	Direct	2,070	-	(25)	9,954	-	11,999
Salaries and wages	Staff time	35,982	80,977	49,725	175,865	-	342,549
Family support – food/grants	Direct	-	-	-	11,467	-	11,467
<b>Support costs allocated to activities:</b>							
Stationery, advertising and printing	Direct	-	-	229	-	-	229
Accountancy fees	Direct	-	-	-	-	5,119	5,119
Office supplies	Direct	-	-	786	-	-	786
Insurance	Direct	-	-	1,035	-	-	1,035
Telephone	Direct	-	-	2,504	1,841	-	4,345
Legal fees	Direct	-	-	819	-	-	819
Computer equipment	Direct	-	-	227	265	-	492
Sundry expenses	Direct	-	-	459	404	-	863
		<u>38,052</u>	<u>80,977</u>	<u>55,759</u>	<u>199,796</u>	<u>5,119</u>	<u>379,703</u>
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited  
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure (continued)

2023	Basis of apportionment	Service agreement		Cost of operation of centre and raising funds			2023 Total £
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	Governance £	
<b>Costs directly allocated to activities:</b>							
Travel expenses	Direct	1,277	-	46	9,798	-	11,121
Salaries and wages	Staff time	46,654	55,246	46,005	186,033	-	333,938
Family support – food/grants	Direct	-	-	-	6,600	-	6,600
Digital support	Direct						
<b>Support costs allocated to activities:</b>							
Stationery, advertising and printing	Direct	-	-	221	-	-	221
Accountancy fees	Direct	-	-	-	-	6,509	6,509
Office supplies	Direct	-	-	204	-	-	204
Insurance	Direct	-	-	980	-	-	980
Telephone	Direct	241	-	679	2,409	-	3,329
Legal fees	Direct	-	-	180	-	-	180
Computer equipment	Direct	-	-	304	598	-	902
Sundry expenses	Direct	281	-	370	560	-	1,211
		48,453	55,246	48,989	205,998	6,509	365,195
		48,453	55,246	48,989	205,998	6,509	365,195

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)**

<b>6 Expenditure</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Service agreements</b>		
Dundee City Council	<b>18,023</b>	9,097
Angus Council	<b>26,210</b>	13,611
Perth & Kinross Council	<b>38,053</b>	48,453
NHS Tayside	<b>36,743</b>	32,538
	<hr/>	<hr/>
	<b>119,029</b>	103,699
	<b>=====</b>	<b>=====</b>
<b>7 Staff costs</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>320,597</b>	312,481
Social security costs	<b>15,782</b>	15,529
Pension	<b>6,170</b>	5,928
	<hr/>	<hr/>
	<b>342,549</b>	333,938
	<b>=====</b>	<b>=====</b>

The average number of employees employed by the charitable company during the year was 19 (2023 – 20).

No employee received remuneration of over £60,000 per annum in either year.

The charitable company considers its key management personnel comprises the directors and the management team. The employment benefits of the key management personnel were £39,992 (2023 - £39,800).

**Directors' remuneration**

The directors of the charitable company have received no remuneration or reimbursement of expenses during the year (2023 - £nil).

<b>8 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued income	<b>45,633</b>	-
	<hr/>	<hr/>
	<b>=====</b>	<b>=====</b>

**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)**

<b>9</b>	<b>Creditors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Amounts falling due within one year:		
	Accruals	<b>11,113</b>	13,684
		<u><b>11,113</b></u>	<u>13,684</u>
		<b>=====</b>	<b>=====</b>
<b>10</b>	<b>Unrestricted reserves</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Unrestricted reserves at 1 April 2023	<b>311,338</b>	307,432
	Income for the year	<b>122,759</b>	121,577
	Expenditure for the year	<b>(98,930)</b>	(103,951)
	Transfer to restricted funds	<b>(4,424)</b>	(13,720)
		<u><b>330,743</b></u>	<u>311,338</u>
	<b>Closing balance at 31 March 2024</b>	<b>330,743</b>	<b>311,338</b>
		<b>=====</b>	<b>=====</b>
	Designated - redundancy	<b>100,000</b>	100,000
	Unrestricted	<b>230,743</b>	211,338
		<u><b>330,743</b></u>	<u>311,338</u>
		<b>=====</b>	<b>=====</b>

Parent to Parent Limited  
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves

2024

Fund

Purpose

Balance at  
1 April  
2023  
£

Income  
in year  
£

Expenditure  
in year  
£

Transfer  
between  
funds  
£

Total at  
31 March  
2024  
£

Angus CMHWP TSI	Support Worker's Salary	-	8,272	(2,479)	-	5,793
Angus Council Easter Funding	Holiday Activities for Families	-	1,000	-	-	1,000
Angus Council Summer of Fun	Holiday Activities for Families	-	1,320	(1,320)	-	-
Angus Playdate	Holiday Activities for Families	-	1,000	(300)	-	700
Arnold Clark	Support Family Activities	423	-	(423)	-	-
Angus Education Department	Salary (Angus YPAW)	10,619	12,696	(27,316)	4,001	-
Angus October Food & Fun	Holiday Activities for Families	-	2,000	(1,480)	-	520
Cash for Kids	Funding for Families (Food)	-	3,400	(3,400)	-	-
Cash for Kids Feb 24	Funding for Families (Food)	-	3,500	(3,500)	-	-
Cattanach Trust	Neonatal support worker post	5,784	16,368	(14,428)	-	7,724
Community Fund	Support Worker's Salary	421	-	-	-	421
Community Mental Health & Wellbeing Framework	Support Worker Post (Dundee)	-	38,053	(24,420)	-	13,633
Dundee Book Club	Partnership grant	-	25,000	-	-	25,000
Dundee Education Department	Dundee Young Persons' Advocacy Worker	5,718	12,459	(18,597)	420	-
Dundee Vol Action Communities	Support Staff	12,461	-	(12,461)	-	-
Funds For Families In Need	Local Fund-raising for Grants for Families in Need	1,312	148	(706)	-	754
Garfield Weston Foundation	Support Worker's Salary	4,129	-	(4,129)	-	-
Groundwork UK – Tesco	Holiday Activities for Families	-	1,013	-	-	1,013
Henry Smith Charity	Support Worker's salary	2,081	-	-	-	2,081
Carried forward		42,948	126,229	(114,959)	4,421	58,639

Notes to the financial statements (continued)

11 Restricted reserves (continued)

2024

Fund	Purpose	Balance at 1 April 2023 £	Income in year £	Expenditure in year £	Transfer between funds £	Total at 31 March 2024 £
Brought forward		42,948	126,229	(114,959)	4,421	58,639
Mental Health Foundation	Support Worker's Salary	-	2,000	(1,780)	-	220
Morrison's Foundation	Support Worker's Salary	600	-	(600)	-	-
National Lottery Community Fund	Support Worker's Salary	25,900	47,138	(68,878)	-	4,160
NHS Community Innovation Fund	Support Worker's Salary	48	-	-	-	48
NHS Tayside	Support Worker's Salary	-	6,928	(6,931)	3	-
NHS Tayside ASD pathway	ASD Support Worker	6,810	27,500	(32,628)	-	1,682
Northwood Charitable Trust	Support Worker's Salary	7,650	7,650	(8,919)	-	6,381
Perth Micro Grant – book club	Support Worker's Salary	-	2,750	(19)	-	2,731
PKAVS Community Health & Wellbeing Fund	Support Worker's Salary	7,027	-	(255)	-	6,772
Robertson Trust	Support Worker's Salary	27,665	27,500	(29,558)	-	25,607
Social Isolation Loneliness Fund	Support Worker's Salary	-	12,740	(6,801)	-	5,939
Tillyloss Trust	Support Worker's Salary	1,000	1,000	(964)	-	1,036
Volant Trust	Support Worker's Salary	981	7,500	(8,481)	-	-
White Top Foundation	Complex Needs Support Worker	318	-	-	-	318
		<u>120,947</u>	<u>268,935</u>	<u>(280,773)</u>	<u>4,424</u>	<u>113,533</u>
		=====	=====	=====	=====	=====

Parent to Parent Limited  
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves

2023

Fund

Purpose

Balance at  
1 April 2022  
£

Income  
in year  
£

Expenditure  
in year  
£

Transfer  
between  
funds  
£

Total at  
31 March  
2023  
£

Arnold Clark	Support Family Activities	-	1,000	(577)	-	423
Appletree Trust	Support Staff	2,000	-	(2,000)	-	-
Alexander Moncur Trust	Support Worker's Salary	2,000	-	(2,000)	-	-
Angus Education Department	Salary (Angus YPAW)	12,208	12,696	(14,285)	-	10,619
Carnoustie & Monifieth Medical Centre	Support Worker's Salary and Expenses	3	-	-	(3)	-
Cash for Kids Winter Fund	Grants for Families in Need	-	6,600	(6,600)	-	-
Cattanach Trust	Neonatal Support Worker Post	2,710	16,074	(13,000)	-	5,784
Chance to Flourish	Support Worker's Salary	-	8,000	(8,000)	-	-
Community Fund	Support Worker's Salary	14,106	-	(13,685)	-	421
Community Mental Health & Wellbeing Framework	Support Worker Post (Dundee)	1,923	40,893	(56,449)	13,633	-
Dundee Education Department	Dundee Young Persons' Advocacy Worker	3,698	11,344	(9,324)	-	5,718
Dundee Vol Action Communities	Support Staff	7,542	12,235	(7,316)	-	12,461
Funds For Families In Need	Local Fund-raising for Grants for Families in Need	1,048	834	(570)	-	1,312
Garfield Weston Foundation	Support Worker's Salary	19,339	-	(15,210)	-	4,129
Henry Smith Charity	Support Worker's Salary	12,859	-	(10,778)	-	2,081
Hugh Fraser Foundation	Support Worker's Salary	5,000	-	(5,000)	-	-
Leng Trust	Support Staff	5,000	-	(5,000)	-	-
Carried forward		89,436	109,676	(169,794)	13,630	42,948

Notes to the financial statements (continued)

11 Restricted reserves (continued)

2023

Fund

Purpose

Balance at  
1 April 2022  
£

Income  
in year  
£

Expenditure  
in year  
£

Transfer  
between  
funds  
£

Total at  
31 March  
2023  
£

Brought forward		89,436	109,676	(169,794)	13,630	42,948
Morrison's Foundation	Support Worker's Salary	600	-	-	-	600
National Lottery Community Fund	Support Worker's Salary	-	43,969	(18,069)	-	25,900
NHS Community Innovation Fund	Support Worker's Salary	48	-	-	-	48
NHS Tayside	Support Worker's Salary	1,763	5,000	(6,852)	89	-
NHS Tayside ASD pathway	ASD Support Worker	6,864	27,500	(27,554)	-	6,810
Northwood Charitable Trust	Support Worker's Salary	7,650	7,650	(7,650)	-	7,650
PKAVS Community Health & Wellbeing Fund	Support Worker's Salary	-	7,027	-	-	7,027
PHP Community Fund	Support Worker's Salary	7,827	-	(7,827)	-	-
Robertson Trust	Support Worker's Salary	165	27,500	-	-	27,665
The Gannochy Trust	Support Worker's Salary	8,063	-	(8,063)	-	-
Tillyloss Trust	Support Worker's Salary	-	3,000	(2,000)	-	1,000
Volant Trust	Support Worker's Salary	4,915	7,500	(11,435)	-	980
White Top Foundation	Complex Needs Support Worker	2,318	-	(2,000)	-	318
		<u>129,649</u>	<u>238,822</u>	<u>(261,244)</u>	<u>13,719</u>	<u>120,946</u>
		=====	=====	=====	=====	=====



**Parent to Parent Limited**  
**(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)**

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**12 Analysis of net assets between funds**

<b>2024</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Current assets	<b>336,580</b>	<b>118,809</b>	<b>455,389</b>
Other net current assets/(liabilities)	<b>(5,837)</b>	<b>(5,276)</b>	<b>(11,113)</b>
	<b>330,743</b>	<b>113,533</b>	<b>444,276</b>
	=====	=====	=====
<b>2023</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Current assets	319,398	126,571	445,969
Other net current liabilities	(8,060)	(5,624)	(13,684)
	311,338	120,947	432,285
	=====	=====	=====