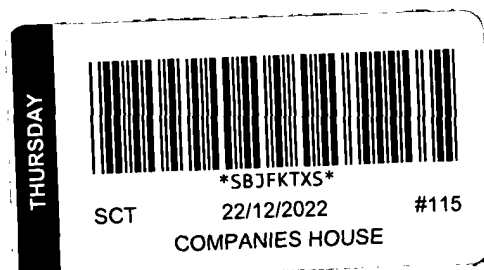


COMPANY REGISTRATION NUMBER: SC110356
CHARITY REGISTRATION NUMBER: SC012815

Family Journeys Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022



Family Journeys Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Family Journeys Ltd

Charity registration number SC012815

Company registration number SC110356

Principal office and registered office 37 George Street
Edinburgh
EH2 2HN

The trustees

Dr G Black (Resigned 17 December 2021)

A Donachie

A Edmondson (Resigned 17 December 2021)

K Guthrie

N McFadyen

S Oswald

A Sloan

R Smith

S Young

K Gallagher

L Clark (Appointed 12 January 2022)

N Reilly (Appointed 12 January 2022)

K Stutt (Appointed 12 January 2022)

Secretaries J Denmark (Appointed 23 November 2021)

S Smyth (Appointed 17 December 2021)

Independent examiner Robert G Andrews F.I.C.E.

Clark Andrews

4 Eaglesham Road

Clarkston

Glasgow

G76 7BT

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

OBJECTS & ACTIVITIES

Family Journeys core services are inclusive of family connections (child contact), family mediation, and child led intensive family support interventions to assist and support families through separation and conflict. Family Journeys are child's rights focussed and all services that are provided are holistic, therapeutic and trauma informed to support a child and their families through a family break. Family Journeys offer a progressive service and aim to support families to reach a healthy and independent co-parenting solution, reducing the need for future legal involvement.

To meet these objectives, the charity undertakes the following activities:

- (a) support parents to agree and sustain co-parenting arrangements designed to promote the well-being and health of their children, through family mediation where necessary;
- (b) provide a trauma informed, safe, secure, and therapeutic venue where children can meet and build relationships with their parents or other significant family members after separation;
- (c) provide intensive support services for children and young people affected by family break up and separation;
- (d) promote and signpost the idea of counselling to individuals and couples experiencing relationship difficulties or family break-up;
- (e) work using a multi-agency approach in partnership with local authorities, the legal sector and other voluntary and community organisations throughout Edinburgh and the Lothian area to promote the above objective; and
- (f) provide an accessible service which responds to the needs of all families and children, particularly those from areas where socio-economic factors such as poverty, health inequalities, poor housing and high unemployment have been identified and those families who have been disproportionately disadvantaged due to Covid 19.

ACHIEVEMENTS & PERFORMANCE

Like many charities, we look back on 2021/22 as a year of unprecedented challenge for our children and parents. From our outcome monitoring (March 2022) we have learned that 67% of our families have been impacted by domestic abuse. We have received over 2000 enquires to the service in less than 1 year and 20% of our children have significant additional needs including ASD, ADHD and Global Learning Delay.

Operationally, this impact is significant for separated families and the staff that are supporting them and has allowed us to remain focussed and tailored in our service delivery

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The Smith Family

Mum and Dad separated 4 months after daughter was born. Mum had severe post-natal depression and was supported by her GP with anti-depressants and sleeping tablets. Mum reported that her daughter was 'neglected' during this time by her but was supported by her wider family (father / sister). Since separating Dad moved South to be nearer to his own family and did not see his daughter for over 18 months.

Supervised contact was granted through the family courts with a recommendation from Family Journeys for significant preparation before the child began contact. Both parents attended Parenting Apart, Solihull free online parenting course and Mediation. They both attended the family connections venues separately for preparation sessions to meet staff and complete all child and safety plans, ensuring the child's needs were going to be met. This process allowed for shared decisions and positive communication by using a 3rd party (Family Journeys). Plans for each parent and child were prepared and agreed prior to contact starting. This child also presented with significant additional needs (non-verbal / autism) which had to be effectively communicated to Dad and Dad was given specialist tools and parenting support in advance. This was supported by Mum sharing reports and information from specialists involved in their daughter's care which included staff support to identify early stages of communication and social interaction development in children with additional needs. Two letters from medical specialists were also shared along with Autism scores.

Outcome

The child engaged fully in quality time with her dad who displayed an increased understanding and confidence of her additional needs. This included having the appropriate responses when communicating and having the knowledge about the activities (sensory) that allowed them both to have a tailored, therapeutic and child led experience of contact.

Communication between parents (facilitated by Family Journeys) was significantly improved due to commitment being shown from both parties to focus on the needs of their daughter. This included showing willingness to change days and times of contact to allow their daughter to attend nursery every day where she receives specialist 1:1 support. When contact had to be cancelled due to the child being unwell, this is always communicated timeously by Mum and conversations with Dad were supported by Family Journeys displaying understanding and awareness.

Both parents reported a significant increase in healthy communication and a successful co-parenting model was developed, further decreasing the need for service dependency

Other parents told us:

1. *"Working with you has been fantastic. Your ability to listen and process my story is of immeasurable value to me. Your calm, centred approach is exactly what I needed. Reassuring me that I'm being listened to and progressing from a dark period in my life back into the sunshine again and this will cement you and your help into my memory for years to come. Since meeting you I've been able to realise that I'm able to put a lid on the past and live completely in the moment, I'm working constantly on maintaining a quiet mind and transferring the benefits obtained by this onto my children and people I encounter in everyday life-it feels sumptuous to be able to sink back into the luxury of peace in my mind, in part thanks to you 😊. I would rate the service you have provided 5 out of 5. Thinking about improvements I'd say that I would have liked to have seen you earlier in my journey. I am eternally grateful for your help and really enjoyed meeting you"*

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

2. *"Dear Team at Family Journeys, I'm so pleased you have been on this journey with us. Have a little hot chocolate on us! Thank you for all your warmth and kindness. You are very special souls and may your 2022 wishes come true"*

Our services officially opened post covid in March 2021.

1. Between March 2021 and March 2022, there were over 2000 enquiries to Family Journeys. Family Journeys supported over 400 families in Family Connections, mediation and projects this year.
2. 67% of our current (2022) families have been identified as being impacted by domestic abuse.
3. Approximately 12% of our families do not have access to eligible legal aid due to behaviours resulting from their complex trauma
4. Family Journeys currently have 54 families on the waiting list (which although still high is HALF the amount we had last year) with the significant and longest waiting list being for services in West Lothian
5. Family Journeys have identified that 20% of our children have significant additional needs including ASD, ADHD and Global Learning Delay.

Change and development through adversity

The rights and voice of a child and their parents remain a primary concern for Family Journeys As a small not for profit, organisation, the pandemic highlighted that many of our systems and practices were outdated and ill-prepared for new ways of working during and post lockdown and further development was needed to prepare for the regulation of contact centres in 2023. In response to changing organisational need, family demand and sector expansion, the adaptations that Family Journeys have implemented include:

- Full operational IT systems and process to support remote and virtual working and reduced costs
- Integration of cloud-based systems and procedures for case files, human resources and administration;
- Revising our policies to reflect changing child protection, UNCRC and national policy guidelines;
- Reviewing and development of our staff structure, following the appointment of two new Co-CEO's in October 2021
- Recruitment of core family connections and support team allowing the organisation to now provide 10 family connections shifts per week across 4 venues.
- Supporting multiple student placements for opportunities for practice development and learning.
- Developing best practice in service delivery to further focus on client need and lead workers model which has further strengthened our capacity for therapeutic family interventions.
- Continued to offer a hybrid of delivery of mediation sessions online and in person, allowing for further flexibility and responding to client need

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

- Developed a full annual CPD calendar of training for staff to include, child protection and safeguarding, trauma and attachment, parent communication, engagement and therapeutic support, GDPR, legal aid and solicitor liaison, recording and reporting, domestic violence and abuse and systems and processes.
- Full operational IT systems and process to support remote and virtual working and reduced costs
- Integration of cloud-based systems and procedures for case files, human resources and administration;
- Revising our policies to reflect changing child protection, UNCRC and national policy guidelines;
- Reviewing and development of our staff structure, following the appointment of two new Co-CEO's in October 2021
- Recruitment of core family connections and support team allowing the organisation to now provide 10 family connections shifts per week across 4 venues.
- Supporting multiple student placements for opportunities for practice development and learning.
- Developing best practice in service delivery to further focus on client need and lead workers model which has further strengthened our capacity for therapeutic family interventions.
- Continued to offer a hybrid of delivery of mediation sessions online and in person, allowing for further flexibility and responding to client need
- Further developed our online presence with new signposting on our website and social media profile.
- Significantly developed our projects team and outreach work now delivering support services to parents and children to include nature clubs, peer support, "All About Me", Parenting Apart, mental health and wellbeing and inclusive family activities

New funding awards from East Lothian Council, West Lothian Council, City of Edinburgh Council, CORRA, Adapt and Thrive, Aviva, Inspiring Scotland, Gannachy, EVOC, Trusthouse have been instrumental in allowing us to further develop our service delivery model, reach more families and develop best practice for 2022/2023.

Moving forward into 2022/2023, we will continue to respond to our families need. We will continue to develop our services to ensure they are trauma informed, therapeutic and child centred. We will ensure that our families receive the often intensive, quantifiable, and child's rights focussed services that have been designed to ensure long term co-dependency on services is reduced and healthy coparenting can be established and sustained.

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

We are delighted to have attracted new team members with excellent experience in family law, psychology, psychotherapy, social work and child protection across child and family services. We will continue to invest in staff training and development, further develop our successful 2021/2022 student placement and volunteer strategy and maintain a team with relevant qualifications and skills to support all upcoming requirements for regulation of contact centres.

FINANCIAL REVIEW

The Board of Directors report a deficit of £50,482 for the year ended 31 March 2022 (2021- surplus of £40,914). This was due, in part, to the increase in wages and salaries costs required for service delivery.

Like many organisations Family Journeys lost significant income during 2020-21. With no service delivery, the small income we usually generate through clients' contribution of legal aid (for those eligible) was significantly diminished.

Due to the introduction of a robust and effective accounts management system and further development of processes and procedures, Family Journeys now have a healthy and consistent monthly income from SLAB averaging £6000 per month.

Family Journeys Co-CEO's have been successful in securing significant funding in the first six months since their appointment in October 2021 and Family Journeys are confident that with a number of outstanding funding applications awaiting feedback, 2022/2023 will be equally successful.

This anticipated increase in funding income will accommodate the salary levels and the Board anticipate that the accounts for the year ended 31 March 2023 will show a surplus.

The charity reserves at 31 March 2022 were £132,331 (2021 - £182,813).

Principal risks

The Board mitigated risks associated with Covid 19 in the last financial year. The measures taken as described above address some of the risks that a third wave of Covid 19 may bring in the future.

Going forward, our levels of local authority support appear to be at greatest risk, given the pressures on local authorities and public sector funding generally. The Board is supporting the organisation to ensure we are competitive applicants and bidders in local authority grant and tendering processes. We will ensure the relevance of our work to local priorities is well-profiled, and ensure we have the policies and employment practices in place to meet their minimum requirements.

The Board is also committed to addressing the cost-of-living increase and the risk of staff resignation may bring to the organisation in 2022/2023.

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Reserves policy

The directors have decided that the charity needs to hold one year's rent, non-cancellable commitments, redundancy payments and two months running costs in reserves. This equates to a reserve balance of approximately £76,000 general funds, after deduction of fixed assets. At the year end the free reserves amount to £84,261. The policy is therefore met. The Board considers that in the event of further financial challenges in the pandemic economic recovery period, holding this reserve is prudent to allow for further redundancy payments should this be in the best interests of the organisation and its long-term sustainability.

FUTURE PLANS

Towards the end of the financial year, Family Journeys completed its review of our staff team by establishing new roles which provide us with exciting opportunities for providing broader, trauma informed and more intensive work with families.

- We have established a core team of family connections staff based across four venues to ensure that Family Journeys continue to support children across all geographical areas and all socioeconomic demographics.
- We have established multi agency and co working relationships with a number of other agencies including other member services, social work, schools and nurseries solicitors and sheriffs to ensure we are fully incorporating the rights of the child and addressing a child led and child centred practice delivery model.
- We have established an outreach and projects team that has allowed us to further extend the range of courses and groups we can offer to support parents, and their children in a more tailored and therapeutic way. This has included All About Me sessions, Nature Clubs, Connections Hubs, Garden projects to name a few.
- We have recruited two members of staff with core lived experience of child contact centres. This has allowed us to gather more real evidence to support parents and their families allowing us to use our findings to strengthen our strategic planning.
- Our Family Connections Team Leader is now ensuring that our service recovery in child contact post-covid is operationally effective, supporting as many families as possible and has been instrumental in addressing the backlog of cases but also ensuring our teams feel confident to support families where the gap in contact has been so long that families need additional support to bridge the gap.

We were successful in securing funding to allow for an innovative new project in 2021-22 recruiting young people with experience of separation in their families as peer leaders of children's groups, helping children to share their views and support their resilience during family conflict and family breakdown. The project will also help us develop more resources for children, with children as the experts in the process.

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Our fundraising in the coming year will focus on development of best practice, ensuring rights of the child are captured in everything that we do, staff development and training and further projects to support fathers; mothers and their children particularly those who have experienced trauma. Our commitment to supporting care experienced children and their families also remains a key area of focus for 2022/2023. Programmes putting children at the centre of decision making in family law and professional decision making about children within families in conflict; and volunteer training and development are also core for our future strategic vision.

Our management and staff team are passionate, dedicated and committed to getting it right for every child. The Board shares their willingness to innovate and pioneer the solutions families need during this most difficult social and economic period, which they are experiencing during the most emotionally difficult time for their families.

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

During 2020-21 our organisation changed its name to Family Journeys from Family Mediation Lothian. This signalled our recognition that our organisation now provides so much more than mediation, and that many families' needs change over time, requiring a journey through our different services.

Family Journeys is a charitable company limited by guarantee and was incorporated on the 12th April 1988. The charity is governed by its Memorandum and Articles of Association which was last amended on 8th December 2020. The members of the company are required to contribute an amount not exceeding £1 if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

Appointment of trustees

The trustees retire at each annual general meeting but are eligible for re-election. The trustees may serve for a period of seven consecutive years and which point they must retire. The governing document allows for a minimum of 4 and a maximum of 12 trustees. The trustees may appoint additional trustees at any time.

Organisational structure

The trustees meet regularly to review the various projects undertaken together with planning of the future strategies. The Board is presently made up of nine Directors and two sub committees (Finance and Policy) at 31st March 2022. The Board meets quarterly, the Finance Sub-Committee receives monthly management accounts and meets additionally as required to the Board meeting; the Policy Sub Committee meets as required. Sub Committees make recommendations to the Board. The Chair and the Chief Executives also meet regularly, as required.

The day to day management of the organisation is delegated by 1 FTE Co-CEO's, supported by 1 PT Service Manager, 1 PT Solicitor Liaison officer (0.28FTE) and finance and administration staff (1.9 FTE). By 31.03.2022, there were 12 PT members of staff in Family Connections (2.8 FTE), 3 PT mediators (1 FTE), 2 student placements, a volunteer and a small team of sessional relief family connections and mediators.

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Induction and Training of trustees

We marked the retirement of two board members in December 2021. In January 2022 four new trustees joined the board including a new Treasurer Kevin Stutt, and Depute Treasurer, Neil Reilly. With a total of 11 board members Family Journeys have a healthy renewal of the board, underpinned by some members having more than four years of experience.

Shona Young was appointed Chair of the Board in December 2020 at our Annual General Meeting, following Alison Edmondson's leadership.

We strengthened our approach to Governance with a revised strategy, a governance review, and new information and induction materials for prospective Board members.

Membership

An Annual General Meeting is open to all members of Family Journeys. It is intended in 22/23 to create a renewed membership drive.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 November 2022 and signed on behalf of the board of trustees by:



S Young
Trustee

Family Journeys Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Family Journeys Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert G Andrew FCIE

Robert G. Andrews, F.C.I.E.
CLARK ANDREWS
Chartered Accountants

4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

29/11/2022

Family Journeys Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	94,653	249,102	343,755	268,753
Other trading activities	6	22,499	–	22,499	7,955
Investment income	7	12	–	12	39
Total income		<u>117,164</u>	<u>249,102</u>	<u>366,266</u>	<u>276,747</u>
Expenditure					
Expenditure on charitable activities	8,9	174,804	241,944	416,748	235,833
Total expenditure		<u>174,804</u>	<u>241,944</u>	<u>416,748</u>	<u>235,833</u>
Net (expenditure)/income		<u>(57,640)</u>	<u>7,158</u>	<u>(50,482)</u>	<u>40,914</u>
Transfers between funds		2	(2)	–	–
Net movement in funds		<u>(57,638)</u>	<u>7,156</u>	<u>(50,482)</u>	<u>40,914</u>
Reconciliation of funds					
Total funds brought forward		149,442	33,371	182,813	141,899
Total funds carried forward		<u>91,804</u>	<u>40,527</u>	<u>132,331</u>	<u>182,813</u>

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

Family Journeys Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,931	5,861
Current assets			
Debtors	15	27,090	26,529
Cash at bank and in hand		123,862	166,768
		150,952	193,297
Creditors: amounts falling due within one year	16	21,552	16,345
Net current assets		129,400	176,952
Total assets less current liabilities		132,331	182,813
Net assets		132,331	182,813
Funds of the charity			
Restricted funds		40,527	33,371
Unrestricted funds		91,804	149,442
Total charity funds	18	132,331	182,813

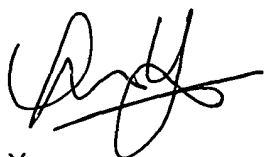
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 29/11/2022, and are signed on behalf of the board by:



S Young
Trustee

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 37 George Street, Edinburgh, EH2 2HN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charity is dependent on continuing funding from the Scottish Government. The trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue in operational existence for the foreseeable future. Accordingly the trustees have prepared the accounts on a going concern basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	- 33% straight line
Computer Equipment	- 33% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

Family Journeys Ltd is a company limited by guarantee, not having a share capital.

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Donations	1,322	–	1,322
Mediation donations	9,315	–	9,315

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Scottish Government CYPEIF	74,017	–	74,017
EDC Business Support Grant	–	–	–
Scottish Government Child Contact Centre	–	90,584	90,584
West Lothian Council	–	17,422	17,422
East Lothian Council	–	7,125	7,125
Adapt and Thrive	–	41,886	41,886
CEC	–	–	–
Community Fund	–	–	–
Bank of Scotland Foundation (Reach)	–	–	–
Tesco	–	–	–
Gannochy Trust	–	19,153	19,153
Inspiring Scotland	–	21,874	21,874
Crowd Funding	5,499	–	5,499
Trust House	–	14,755	14,755
Brewin Dolphin - community grant	–	1,000	1,000
Cattanach	–	12,938	12,938
EVOC Grant	–	19,344	19,344
One Parent Families Scotland	–	3,021	3,021
Social Work Practice Learning Team	4,500	–	4,500
	<u>94,653</u>	<u>249,102</u>	<u>343,755</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Donations	698	–	698
Mediation donations	1,000	–	1,000

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Scottish Government CYPEIF	74,017	–	74,017
EDC Business Support Grant	10,000	–	10,000
Scottish Government Child Contact Centre	–	90,584	90,584
West Lothian Council	–	17,208	17,208
East Lothian Council	–	7,125	7,125
Adapt and Thrive	–	15,620	15,620
CEC	–	13,854	13,854
Community Fund	–	22,605	22,605
Bank of Scotland Foundation (Reach)	–	15,045	15,045
Tesco	–	997	997
Gannochy Trust	–	–	–
Inspiring Scotland	–	–	–
Crowd Funding	–	–	–
Trust House	–	–	–
Brewin Dolphin - community grant	–	–	–
Cattanach	–	–	–
EVOC Grant	–	–	–
One Parent Families Scotland	–	–	–
Social Work Practice Learning Team	–	–	–
	<u>85,715</u>	<u>183,038</u>	<u>268,753</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Contact Centre Set-up & reports	7,069	7,069	3,300	3,300
Supervised contact	15,430	15,430	4,655	4,655
	<u>22,499</u>	<u>22,499</u>	<u>7,955</u>	<u>7,955</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>39</u>	<u>39</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	173,555	241,944	415,499
Support costs	1,249	–	1,249
	<u>174,804</u>	<u>241,944</u>	<u>416,748</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	85,394	149,189	234,583
Support costs	1,250	–	1,250
	<u>86,644</u>	<u>149,189</u>	<u>235,833</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	415,499	–	415,499	234,583
Governance costs	–	1,249	1,249	1,250
	<u>415,499</u>	<u>1,249</u>	<u>416,748</u>	<u>235,833</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,930</u>	<u>3,587</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,250</u>	<u>1,250</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	278,191	146,431
Social security costs	10,141	6,154
Employer contributions to pension plans	2,649	2,690
	<u>290,981</u>	<u>155,275</u>

Key Management Personnel are considered to be the Chief Executive Officer, Mediation Manager, Child Contact Manager, and the Service Manager who received a total remuneration of £67,604 (2021 - £75,819).

The charity contributed to employee personal stakeholder pension plans. Pensions costs charged in the Statement for Financial Activities represent the contribution payable by the charity in the year.

The average head count of employees during the year was 27 (2021: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management and administration	4	4
Direct charitable services	23	23
	<u>27</u>	<u>27</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>10,076</u>	<u>8,791</u>	<u>18,867</u>
Depreciation			
At 1 April 2021	10,076	2,930	13,006
Charge for the year	<u>–</u>	<u>2,930</u>	<u>2,930</u>
At 31 March 2022	<u>10,076</u>	<u>5,860</u>	<u>15,936</u>
Carrying amount			
At 31 March 2022	<u>–</u>	<u>2,931</u>	<u>2,931</u>
At 31 March 2021	<u>–</u>	<u>5,861</u>	<u>5,861</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Debtors

	2022 £	2021 £
Trade debtors	20,861	18,740
Other debtors	6,229	7,789
	<u>27,090</u>	<u>26,529</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,839	4,116
Accruals and deferred income	9,152	6,159
Social security and other taxes	3,561	6,070
	<u>21,552</u>	<u>16,345</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,649 (2021: £2,690).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	141,899	117,164	(174,804)	2	84,261
Dilapidation fund	3,000	—	—	—	3,000
Property repair/replacement	4,543	—	—	—	4,543
	<u>149,442</u>	<u>117,164</u>	<u>(174,804)</u>	<u>2</u>	<u>91,804</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	121,849	93,709	(86,644)	12,985	141,899
Dilapidation fund	3,000	—	—	—	3,000
Property repair/replacement	4,543	—	—	—	4,543
	<u>129,392</u>	<u>93,709</u>	<u>(86,644)</u>	<u>12,985</u>	<u>149,442</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
City of Edinburgh Council	2	—	—	(2)	—
West Lothian Council	—	17,422	(17,422)	—	—
East Lothian Council	—	7,125	(7,125)	—	—
Big Lottery Fund	—	—	—	—	—
Community Fund	17,833	—	(17,833)	—	—
Tesco	491	—	(491)	—	—
Bank of Scotland Foundation	15,045	—	(15,045)	—	—
Scottish Government Child Contact	—	90,584	(90,584)	—	—
Adapt and Thrive	—	41,886	(37,020)	—	4,866
Gannochy Trust	—	19,153	(12,189)	—	6,964
Inspiring Scotland	—	21,874	(21,874)	—	—
Trust House	—	14,755	(11,770)	—	2,985
Brewin Dolphin	—	1,000	(1,000)	—	—
Cattanach	—	12,938	(6,570)	—	6,368
EVOC Grant	—	19,344	—	—	19,344
CEC Community Mental Health	—	3,021	(3,021)	—	—
	<u>33,371</u>	<u>249,102</u>	<u>(241,944)</u>	<u>(2)</u>	<u>40,527</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
City of Edinburgh Council	—	13,854	(13,852)	—	2
West Lothian Council	—	17,208	(17,208)	—	—
East Lothian Council	—	7,125	(7,125)	—	—
Big Lottery Fund	12,507	—	(12,507)	—	—
Community Fund	—	22,605	(578)	(4,194)	17,833
Tesco	—	997	(506)	—	491
Bank of Scotland Foundation	—	15,045	—	—	15,045
Scottish Government	—	—	—	—	—
Child Contact	—	90,584	(90,584)	—	—
Adapt and Thrive	—	15,620	(6,829)	(8,791)	—
Gannochy Trust	—	—	—	—	—
Inspiring Scotland	—	—	—	—	—
Trust House	—	—	—	—	—
Brewin Dolphin	—	—	—	—	—
Cattanach	—	—	—	—	—
EVOC Grant	—	—	—	—	—
CEC Community Mental Health	—	—	—	—	—
	<u>12,507</u>	<u>183,038</u>	<u>(149,189)</u>	<u>(12,985)</u>	<u>33,371</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

City of Edinburgh Council

Part funding for the provision of the full range of Family Journeys services in the area i.e intake, family mediation and child contact centre services.

East Lothian Council

Part funding for the provision of the full range of Family Journeys services in the area i.e. intake, family mediation and child contact centre services.

West Lothian Council

Part funding for the provision of the full range of Family Journeys services in the area i.e intake, family mediation and child contact centre services.

Scottish government (Core)

Monies received from the Scottish Government and administered through Relationships Scotland towards the core costs of running the organisation.

Scottish Government (Child Contact)

Monies received from the Scottish government toward running the child contact centre and associated cost.

Big Lottery Fund

Monies received to part fund the child contact centre and service.

Adapt and Thrive

Funding received and administered through First Port to assist the organisation to adapt to the challenges presented by COVID-19 including the purchase of equipment and adapting services to be delivered through secure online methods.

Community Fund

Funding received and administered through First Port to support the organisation and its beneficiaries to respond to the challenges presented by COVID 19 and in particular towards assisting the recovery from the pandemic.

Tesco

Monies received through Tesco's Bags for Help and administered through Groundworks UK to contribute towards the costs of the resources in connection with children experiencing trauma after the parents divorce.

Gannochy Trust

Funding received to support the Peer Leader training programme.

Inspiring Scotland

Monies received for the organised outdoor community play project.

Trust House

Monies received for the sessional contact centre salaries.

Brewin Dolphin

Monies received for the contact centre.

Bank of Scotland Foundation

Monies received for expenditure relating to the organisation's running costs.

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Cattanach

Monies received for expenditure relating to the organisation's running costs.

EVOC Grant

Monies received for expenditure relating to the organisation's running costs.

CEC Community Mental Health

Monies received for the Intake/Programme Team salaries.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,931	–	2,931
Current assets	110,425	40,527	150,952
Creditors less than 1 year	(21,552)	–	(21,552)
Net assets	<u>91,804</u>	<u>40,527</u>	<u>132,331</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,861	–	5,861
Current assets	159,926	33,371	193,297
Creditors less than 1 year	(16,345)	–	(16,345)
Net assets	<u>149,442</u>	<u>33,371</u>	<u>182,813</u>

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	33,678	27,081
Later than 1 year and not later than 5 years	11,760	–
	<u>45,438</u>	<u>27,081</u>

Family Journeys Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Family Journeys Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
General Donations	1,322	698
Mediation donations	9,315	1,000
Scottish Government CYPEIF	74,017	74,017
EDC Business Support Grant	–	10,000
Scottish Government Child Contact Centre	90,584	90,584
West Lothian Council	17,422	17,208
East Lothian Council	7,125	7,125
Adapt and Thrive	41,886	15,620
CEC	–	13,854
Community Fund	–	22,605
Bank of Scotland Foundation (Reach)	–	15,045
Tesco	–	997
Gannochy Trust	19,153	–
Inspiring Scotland	21,874	–
Crowd Funding	5,499	–
Trust House	14,755	–
Brewin Dolphin - community grant	1,000	–
Cattanach	12,938	–
EVOC Grant	19,344	–
One Parent Families Scotland	3,021	–
Social Work Practice Learning Team	4,500	–
	<u>343,755</u>	<u>268,753</u>
Other trading activities		
Contact Centre Set-up & reports	7,069	3,300
Supervised contact	15,430	4,655
	<u>22,499</u>	<u>7,955</u>
Investment income		
Bank interest receivable	12	39
	<u>12</u>	<u>39</u>
Total income	<u>366,266</u>	<u>276,747</u>

Family Journeys Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	278,191	146,431
Employer's NIC	10,141	6,154
Pension costs	2,649	2,690
Legal and professional fees	1,249	1,250
Depreciation	2,930	3,647
Contact centre costs	26,999	1,048
Membership and subscriptions	2,723	1,179
Training	11,125	2,819
Volunteer and staff travel	1,675	119
Rent and service charges	20,984	22,538
Rates and water	4,996	3,607
Cleaning	973	1,670
Heat and light	2,407	1,253
Insurance	1,992	2,918
Maintenance and repair	10,328	1,013
Telephone	5,666	4,979
Postage, printing and stationery	2,777	3,170
Legal and professional fees	10,078	2,604
Audit and accountancy fees	—	9,267
Staff recruitment	1,216	760
Other costs	1,438	1,604
PR and comms	—	664
Data Management	—	3,105
IT and computer costs	8,961	10,925
Bad debts	—	419
Provision for Bad Debts	7,250	—
	<u>416,748</u>	<u>235,833</u>
Total expenditure	<u>416,748</u>	<u>235,833</u>
Net (expenditure)/income	<u>(50,482)</u>	<u>40,914</u>

Family Journeys Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	278,191	146,431
Employer's NIC	10,141	6,154
Pension costs	2,649	2,690
Depreciation	2,930	3,647
Contact centre costs	26,999	1,048
Membership and subscriptions	2,723	1,179
Training	11,125	2,819
Volunteer and staff travel	1,675	119
Rent and service charges	20,984	22,538
Rates and water	4,996	3,607
Cleaning	973	1,670
Heat and light	2,407	1,253
Insurance	1,992	2,918
Maintenance and repair	10,328	1,013
Telephone	5,666	4,979
Postage, printing and stationery	2,777	3,170
Legal and professional fees	10,078	2,604
Audit and accountancy fees	–	9,267
Staff recruitment	1,216	760
Other costs	1,438	1,604
PR and comms	–	664
Data Management	–	3,105
IT and computer costs	8,961	10,925
Bad debts	–	419
Provision for Bad Debts	7,250	–
	<u>415,499</u>	<u>234,583</u>
Governance costs		
Governance costs - accountancy fees	<u>1,249</u>	<u>1,250</u>
	<u>416,748</u>	<u>235,833</u>