

Parent to Parent Limited
(A Company Limited by Guarantee)

Directors' report and financial statements
for the year ended
31 March 2023

Registered number SC302084

Charity number SC003095

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Parent to Parent Limited
(A Company Limited by Guarantee)

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Parent to Parent Limited
(A Company Limited by Guarantee)

Company information

Directors	Professor James Stewart Forsyth Glen Finnie Lorna Wiggan Isabel Helen Barclay Susan Harley Kathryn Ann Booth (Appointed 5 August 2022) Janet Dalzell (Appointed 5 August 2022) Helen Taylor (Appointed 5 August 2022)
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

The directors present their report with the financial statements of the charitable company for the year ended 31 March 2023.

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 (Appointed 5 August 2022)
Janet Dalzell (Appointed 5 August 2022)
Helen Taylor (Appointed 5 August 2022)

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, Debra Ritchie, 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)

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 approved the use of the organisation's reserves to fund additional support workers to reduce the waiting list. One full time and three part time workers were appointed and this reduced the waiting time that families were experiencing and helped to ease their stress and anxiety. In total 1009 families were supported during the year.

Two large grants ended in the summer of 2022 but we were able to secure additional funding from the National Lottery Community Fund and the Robertson Trust to continue some of the projects into 2023 and beyond. Grants from other organisations and trust funds have secured the immediate future of the majority of the projects and the management continues to apply for other sources of funding to develop the service further.

The support groups had to cease or move to an on-line platform during the pandemic but these were re-established during the year. The support workers introduced new groups where the need was recognised and they have operated in cities and towns across the region.

The Decider Skills programme which teaches parents and children ways to cope with pressure continued to run on-line at different times of the day. A place on one of the courses was offered to parents on the waiting list while they waited for in-person support and helped them feel connected and supported. Parents on the waiting list were also invited to attend a support group in their area until they could be offered one to one support. These helped to alleviate some of the pressure that parents were experiencing as they gained support from the support worker and from other parents.

Financial insecurity affected many of the families referred for support. The staff were able to help them complete benefit forms, apply for food bank parcels, apply for grants on the parents' behalf and encourage them to seek advice about debt and financial insecurity. Many parents struggled with poor mental health and the support staff encouraged them to seek medical help and gave emotional support.

The service given during the year aimed to alleviate the stress and worry that surrounds families caring for a child with additional needs. The staff not only helped them cope with their child's condition and the emotions that arose from caring for their child, but also any worries that caused additional stress. Support was given for as long as the parent needed and benefited from it .

Directors' report (continued)

Objectives (continued)

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 deficit of £4,796 (2022 – surplus of £48,605). 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.

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.

With the onset of COVID 19 all procedures were reviewed and amended where appropriate to mitigate risks. Guidance was given to staff and was updated in line with Government recommendations and instructions.

In order to facilitate improved communication Parent to Parent invested in online platforms for communication and remote recording for the finance infrastructure. The organisation will develop more online workshops and training to support both staff and families, along with the expansion of peer support groups via online platforms to accommodate a wider network of support. Face to face meetings will be prioritised in line with Scottish Government regulations and guidance – protocols will be provided for staff and families.

Directors' report (continued)

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 (2022 - £80k) to cover redundancy payments.

At the year end the level of unrestricted reserves amounted to £311,338 (2022 - £307,432), of this £100,000 (2022 - £80,000) relates to the reserve fund to cover redundancy payments, leaving £211,338 of free reserves (2022 - £227,432).

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 £120,947 (2022 - £129,649) as detailed in note 11.

Future strategy

The strategy for 2023/2024 is to aim to maintain the level of support provided during 2022/2023 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.

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 12th September 2023 and signed on its behalf by:



Glen Finnie
Director

Statement of directors' responsibilities

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

I report on the financial statements of the charity for the year ended 31 March 2023 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.

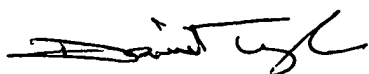
Basis of independent examiner's report

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

19 September 2023

Parent to Parent Limited
(A Company Limited by Guarantee)

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Income							
Donations	2	734	-	734	412	-	412
Investment income		2,199	-	2,199	757	-	757
Service agreements	3	118,644	51,540	170,184	120,744	46,940	167,684
Grants	4	-	187,282	187,282	-	239,855	239,855
Total income		121,577	238,822	360,399	121,913	286,795	408,708
Expenditure							
Cost of raising funds		588	712	1,300	632	924	1,556
Cost of operation of centre		54,910	205,286	260,196	59,190	218,253	277,443
Service agreements	6	48,453	55,246	103,699	31,324	49,780	81,104
Total expenditure	5	103,951	261,244	365,195	91,146	268,957	360,103
Net income for the year before transfers		17,626	(22,422)	(4,796)	30,767	17,838	48,605
Transfer between funds		(13,720)	13,720	-	-	-	-
Net movement in funds		3,906	(8,702)	(4,796)	30,767	17,838	48,605
Fund balances brought forward at 1 April 2022		307,432	129,649	437,081	276,665	111,811	388,476
Fund balances carried forward at 31 March 2023		311,338	120,947	432,285	307,432	129,649	437,081
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Balance sheet at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank		445,961	437,670
Petty cash		8	8
Debtors	8	-	15,211
		<u>445,969</u>	<u>452,889</u>
Current liabilities			
Amounts falling due within one year	9	(13,684)	(15,808)
Net assets		<u>432,285</u> =====	<u>437,081</u> =====
Represented by			
Unrestricted funds	10	311,338	307,432
Restricted funds	11	120,947	129,649
		<u>432,285</u> =====	<u>437,081</u> =====

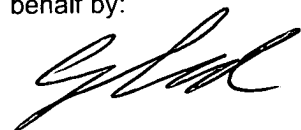
The notes on pages 10 to 23 form part of these financial statements

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 2023 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 12th September 2023 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 standards applicable in the UK and Republic of Ireland (FRS 102) And Financial Reporting Standards 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.

Notes to the financial statements

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.

Notes to the financial statements

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 £5,928 (2022 - £5,658). At the year end, there were outstanding contributions due to be paid of £1,750 (2022 - £1,357).

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
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Notes to the financial statements (continued)

2	Donations						
		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
	Amazon Europe Core	149	-	149	172	-	172
	Heather Mcanespie	60	-	60	240	-	240
	James Gibb	500	-	500	-	-	-
	Easy Fundraising	25	-	25	-	-	-
		<u>734</u>	<u>-</u>	<u>734</u>	<u>412</u>	<u>-</u>	<u>412</u>
		=====	=====	=====	=====	=====	=====
3	Income from charitable activities						
		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
	Service agreements						
	Dundee City Council	33,800	11,344	45,144	35,600	9,544	45,144
	Angus Council	24,000	12,696	36,696	24,300	12,396	36,696
	Perth & Kinross Council	60,844	-	60,844	60,844	-	60,844
	NHS Tayside	-	27,500	27,500	-	25,000	25,000
		<u>118,644</u>	<u>51,540</u>	<u>170,184</u>	<u>120,744</u>	<u>46,940</u>	<u>167,684</u>
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

4 Grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Arnold Clark	-	1,000	1,000	-	-	-
Appletree Trust	-	-	-	-	2,000	2,000
Alexander Moncur Trust	-	-	-	-	2,000	2,000
Chance to Flourish	-	8,000	8,000	-	-	-
Cash for Kids Winter Fund	-	6,600	6,600	-	7,700	7,700
Cattanach Trust	-	16,074	16,074	-	-	-
Community Fund	-	-	-	-	78,598	78,598
Community Mental Health & Wellbeing Framework	-	40,893	40,893	-	22,016	22,016
Dundee Council Summer of Play	-	-	-	-	2,088	2,088
Dundee Voluntary Action Communities	-	12,235	12,235	-	7,542	7,542
Funds For Families In Need	-	834	834	-	250	250
Garfield Weston Foundation	-	-	-	-	8,334	8,334
Henry Smith Charity	-	-	-	-	59,600	59,600
Hugh Fraser Foundation	-	-	-	-	5,000	5,000
Leng Trust	-	-	-	-	5,000	5,000
National Lottery Community Fund	-	43,969	43,969	-	-	-
NHS Community Innovation Fund	-	-	-	-	2,250	2,250
NHS Tayside	-	5,000	5,000	-	5,000	5,000
Northwood Charitable Trust	-	7,650	7,650	-	7,650	7,650
Robertson Trust	-	27,500	27,500	-	-	-
PKAVS Community Health & Wellbeing Fund	-	7,027	7,027	-	-	-
PHP Community Fund	-	-	-	-	7,827	7,827
Tillyloss Trust	-	3,000	3,000	-	-	-
Volant Trust	-	7,500	7,500	-	15,000	15,000
White Top Foundation	-	-	-	-	2,000	2,000
	-	187,282	187,282	-	239,855	239,855
	=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure

2023	Basis of apportionment	Service agreement		Cost of operation of centre and raising funds			2023
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	Governance £	Total £
Costs directly allocated to activities:							
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
Support costs allocated to activities:							
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
		<u>48,453</u>	<u>55,246</u>	<u>48,989</u>	<u>205,998</u>	<u>6,509</u>	<u>365,195</u>
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure (continued)

2022	Basis of apportionment	Service agreement		Cost of operation of centre and raising funds			2022
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	Governance £	Total £
Costs directly allocated to activities:							
Travel expenses	Direct	1,013	-	67	7,691	-	8,771
Salaries and wages	Staff time	29,306	49,780	51,208	197,427	-	327,721
Family support – food/grants	Direct	19	-	-	9,435	-	9,454
Digital support	Direct						
 Support costs allocated to activities:							
Stationery, advertising and Printing	Direct	-	-	423	-	-	423
Accountancy fees	Direct	16	-	-	-	5,387	5,387
Office supplies	Direct	-	-	167	319	-	502
Insurance	Direct	970	-	895	-	-	895
Telephone	Direct	-	-	1,163	917	-	3,050
Legal fees	Direct	-	-	134	-	-	134
Computer equipment	Direct	-	-	880	2,186	-	3,066
Sundry expenses	Direct	-	-	(501)	1,201	-	700
		<u>31,324</u>	<u>49,780</u>	<u>54,436</u>	<u>219,176</u>	<u>5,387</u>	<u>360,103</u>
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

6	Expenditure	2023	2022
		£	£
	Service agreements		
	Dundee City Council	9,097	9,025
	Angus Council	13,611	12,021
	Perth & Kinross Council	48,453	31,324
	NHS Tayside	32,538	28,734
		<hr/>	<hr/>
		103,699	81,104
		=====	=====
7	Staff costs	2023	2022
		£	£
	Wages and salaries	312,481	306,931
	Social security costs	15,529	15,132
	Pension	5,928	5,658
		<hr/>	<hr/>
		333,938	327,721
		=====	=====

The average number of employees employed by the charitable company during the year was 20 (2022 – 19).

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 £39,800 (2022 - £43,755).

Directors' remuneration

The directors of the charitable company have received no remuneration or reimbursement of expenses during the year (2022 - £nil).

8	Debtors	2023	2022
		£	£
	Accrued income	-	15,211
		=====	=====

Parent to Parent Limited
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Notes to the financial statements (continued)

9 Creditors

	2023 £	2022 £
Amounts falling due within one year:		
Accruals	13,684	15,808
Deferred income	-	-
	<u>13,684</u>	<u>15,808</u>
	=====	=====

	2023 £	2022 £
Deferred income		
Balance at 1 April 2022	-	8,333
Amounts released in the year	-	(8,333)
	<u>-</u>	<u>-</u>
Balance at 31 March 2023	-	-
	=====	=====

10 Unrestricted reserves

	2023 £	2022 £
Unrestricted reserves at 1 April 2022	307,432	276,665
Income for the year	121,577	121,913
Expenditure for the year	(103,951)	(91,146)
Transfer to restricted funds	(13,722)	-
	<u>311,336</u>	<u>307,432</u>
	=====	=====
Closing balance at 31 March 2023		
Designated - redundancy	100,000	80,000
Unrestricted	211,336	227,432
	<u>311,336</u>	<u>307,432</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	42,951

Parent to Parent Limited
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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	42,951
Morrisons 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>13,720</u>	<u>120,947</u>
		=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves (continued)

2022

Fund	Purpose	Balance at 1 April 2021 £	Income in year £	Expenditure in year £	Transfer between funds £	Total at 31 March 2022 £
Agnes Hunter Trust	Salary (P&K Support Worker)	3,813	-	(3,813)	-	-
Appletree Trust	Support staff	-	2,000	-	-	2,000
Angus Education Department	Salary (Angus YPAW)	12,439	12,396	(12,627)	-	12,208
Basil Death Trust	Salary (P&K Support Worker)	2,000	-	(2,000)	-	-
Carnoustie & Monifieth Medical Centre	Support Worker's salary and expenses	4	-	(1)	-	3
Cash for Kids Winter Fund	Grants for families in need	-	7,700	(7,700)	-	-
Cattanach Trust	Neonatal support worker post	16,440	-	(13,730)	-	2,710
Community Fund	Support Worker's salary	11,941	78,598	(76,433)	-	14,106
Community Mental Health & Wellbeing Framework	Support worker post (Dundee)	3,718	22,016	(23,811)	-	1,923
Digital Boost	Laptops and digital security	-	-	-	-	-
Dundee Education Department	Dundee Young Persons' Advocacy Worker	3,276	9,544	(9,122)	-	3,698
Foundation Scotland Co-op Food Fund	Supermarket vouchers for families in need	-	2,088	(2,088)	-	-
Funds For Families In Need	Local fund-raising for grants for families in need	1,062	7,542	-	-	7,542
Garfield Weston Foundation	Support Worker's salary	16,666	250	(264)	-	1,048
Henry Smith Charity	Support Worker's salary	8,378	59,600	(55,119)	-	12,859
Hugh Fraser Foundation	Support Worker's salary	-	5,000	-	-	5,000
Leng Trust	Support staff	-	5,000	-	-	5,000
Carried forward		79,737	222,068	(212,369)	-	89,436

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Notes to the financial statements (continued)

11 Restricted reserves (continued)

2022		Balance at	Income	Expenditure	Transfer	Total at
Fund	Purpose	1 April 2021	in year	in year	between	31 March
		£	£	£	funds	2022
					£	£
Brought forward		79,737	222,068	(212,369)	-	89,436
Morrisons Foundation	Support Worker's salary	600	-	-	-	600
NHS Community Innovation Fund	Support Worker's salary	1,194	2,250	(3,396)	-	48
NHS Tayside	Support Worker's salary	3,345	(5,000)	(6,582)	-	1,763
NHS Tayside ASD pathway	ASD Support Worker	5,141	(25,000)	(23,277)	-	6,864
Northwood Charitable Trust	Support Worker's salary	-	7,650	-	-	7,650
PHP Community Fund	Support Worker's salary	-	7,827	-	-	7,827
Robertson Trust	Support Worker's salary	165	-	-	-	165
Tesco Bags of Help	Grants for families in need	1,000	-	(1,000)	-	-
The Gannochy Trust	Support Worker's salary	15,553	-	(7,490)	-	8,063
The Stafford Trust	Support Worker's salary	1,439	-	(1,439)	-	-
Volant Trust	Support Worker's salary	1,089	15,000	(11,174)	-	4,915
White Top Foundation	Complex Needs Support Worker	1,548	2,000	(1,230)	-	2,318
Williamina McLaren Trust	Support Worker's salary	1,000	-	(1,000)	-	-
		<u>111,811</u>	<u>286,795</u>	<u>(268,957)</u>	<u>-</u>	<u>129,649</u>
		=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

12 Analysis of net assets between funds

2023	Unrestricted £	Restricted £	Total £
Current assets	319,398	126,571	445,969
Other net current assets/(liabilities)	(8,060)	(5,624)	(13,684)
	<u>311,338</u>	<u>120,947</u>	<u>432,285</u>
	=====	=====	=====
2022	Unrestricted £	Restricted £	Total £
Current assets	319,568	133,321	452,889
Other net current liabilities	(12,136)	(3,672)	(15,808)
	<u>307,432</u>	<u>129,649</u>	<u>437,081</u>
	=====	=====	=====