

**PARENTING ACROSS SCOTLAND**  
(a Scottish Charitable Incorporated Organisation)

**Annual Report and Accounts**  
**For the year ended 31 March 2024**

**Registered Charity – SC047892**



# PARENTING ACROSS SCOTLAND

## Annual Report and Accounts For the year ended 31 March 2024

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# **PARENTING ACROSS SCOTLAND**

## **Charity Information**

### **Charity number**

SC047892

### **Trustees**

Neil Mathers

Linn Sailer

Louise Marryat (appointed October 2023)

Fiona McHardy (appointed October 2023)

Katie Metcalfe (appointed October 2023)

Sarah Rogers-Barbosa (appointed October 2023)

Ross McCulloch (resigned February 2024)

### **PAS Members Group**

Aberlour

Children in Scotland

Contact

Families Outside

Home-Start

One Parent Families Scotland

Relationships Scotland

Scottish Families Affected by Alcohol and Drugs

Scottish Adoption (left August 2023)

### **Principal Office**

18 York Place

Edinburgh

EH1 3EP

### **Independent Examiner**

John Paul FCIE

29 Avon Crescent

Broughty Ferry

Dundee

DD5 3TX

# **PARENTING ACROSS SCOTLAND**

## **Trustees' Annual Report For the year ended 31 March 2024**

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 March 2024.

### **Structure, governance and management**

The charity is known as Parenting Across Scotland (PAS) and is a Scottish Charitable Incorporated Organisation (SCIO), which has been registered as a charity since 2 November 2017. It is governed by the rules of its constitution.

Membership is open to any organisation whose aims are compatible with those of Parenting Across Scotland, subject to application and conditions set out in the constitution and governance documents.

The management of PAS is the responsibility of the Trustees who are elected by the members under the terms of the constitution. New Trustees receive appropriate induction and training and are sought for their skills and representation. At each AGM, every trustee retires but then is eligible for re-election.

PAS receives core funding through the Scottish Government Children, Young People & Families Early Intervention Fund (CYPFEIF), which is administered by the Corra Foundation.

### **Objectives and activities**

PAS is the national strategic intermediary and network for parenting and family support in Scotland. Its members are national organisations who provide a variety of perspectives on family issues and concerns.

Beyond its members, PAS works with a wide range of stakeholders from the voluntary, community and third sectors, the public sector, Scottish Government, NHS, and academia.

PAS exists to fulfil the following charitable objectives:

- To advance the prevention and relief of poverty of families through being an effective public voice for parents and families in influencing public policy
- The relief of those in need by reason of ill-health, disability, financial hardship or other disadvantage through being an effective public voice for parents and families in influencing public policy
- The advancement of education through the provision of an online database which contains practices, research and policy for parents and practitioners in Scotland.

# PARENTING ACROSS SCOTLAND

## Trustees' Annual Report For the year ended 31 March 2024

### Achievements and Performance

#### Background

The twelve months covered by the Trustee's report were a period of positive change for Parenting across Scotland. A new Chief Executive was recruited and in position by October 2023 and a new Policy and Engagement Officer came into post in February 2024, giving us a full staffing complement for the first time in 16 months. We also recruited four new members to our Board of Trustees taking us up to seven members in total.

With all these changes in personnel, our emphasis this year has been on reconnecting – with decision makers, members, partners and the parents and families they support – as well as refreshing our work and approaches.

We are grateful to our existing members in particular for their support through this transition period. Their continued commitment to PAS and their willingness to share their experiences and expertise has meant that we have been able to speak with credibility on matters that affect families.

#### Legislation, policy and practice that better meets the needs of families in Scotland

This year PAS continued to campaign for change in its established policy priority areas: children's rights, child poverty and family support. We also increased our focus on leisure and play, recognising its importance in mental health and wellbeing and child development.

PAS and its member organisations strongly support the incorporation of the United Nations Convention of the Rights of the Child (**UNCRC**) into Scots Law and we were delighted to be in parliament on 7<sup>th</sup> December 2023 to witness the reconsidered UNCRC (Incorporation) (Scotland) Bill being approved unanimously.



## PARENTING ACROSS SCOTLAND

### Trustees' Annual Report For the year ended 31 March 2024

Our seat on the Scottish Government's UNCRRC Strategic Implementation Board and UNCRRC Awareness Raising Network gave us the opportunity to contribute to high level discussion and strategic decision making about incorporation. Our role there has been to ensure that the views, experiences and needs of parents and carers are fully considered when taking steps to realise children's rights. As part of our activity this year we were able, for example, to involve our members in a review of parental information about the UNCRRC.

While progress is being made in some areas of children's rights, levels of **child poverty** remain far too high in Scotland. We continued to work through the End Child Poverty Coalition to influence national policy and practice to reduce poverty. This year our activity focused on campaigning for a further uplift to the Scottish Child Payment to move more families out of poverty and help the Scottish Government meet its child poverty reduction targets.

We were also invited to join the [Transforming Child Maintenance Project National Advisory Group](#). This two year project delivered by One Parent Families Scotland, Fife Gingerbread, IPPR Scotland and the Poverty Alliance is working with parents, practitioners, and policymakers to make the case for a fairer system for children and families.

In March 2024 we reinstated [PAS' policy overview](#), a regular briefing for members and our wider network on national policy developments relating to children and families. Our first edition focused on the Scottish Budget, child poverty statistics and Minimum Unit Pricing.

### **Practitioners working with families are better informed and skilled to deliver support to families**

Working with our member Children in Scotland we were able to draw attention to **leisure and play** by delivering a joint webinar in March 2024, where we promoted the findings of our Chief Executive's Churchill Fellowship on children and young people's access to hobbies. This event included a presentation from Finland on their national hobby model and attracted 30 participants from a range of organisations across Scotland. The occasion marked our return to quarterly events for our members and wider network.

We carried out a significant restructuring of our [website](#) and social media platforms this year to better align our messaging with our our direction of travel as an organisation. This included more emphasis on policy, research, practice resources and parents' views. The new website provides us with a simplified structure and new features to promote good practice in supporting families – look out for our new 'Out and About' feature



## **PARENTING ACROSS SCOTLAND**

### **Trustees' Annual Report For the year ended 31 March 2024**

PAS continued to put out its quarterly newsletter to around 1000 practitioners and policymakers throughout Scotland providing up to date information and guidance to the sector.

While X/Twitter continues to be the social media platform where we have the biggest reach, we established a presence on Instagram and LinkedIn for the first time this year. Collectively across all platforms including our website and newsletter we were able to reach approximately 15,000 individuals in 2023/24.

#### **Parents and carers views and experiences help inform and influence policy and practice**

With a new team in place it was important that we spent time connecting with members and other organisations to better understand the differing needs of parents and carers. We attended 28 external events and held 1:1 meetings with 13 different organisations between October 23 and March 2024. We heard about the negative impact the cost of living crisis continues to have on many families and how getting access to support can be a real challenge. We also heard about the hope that UNCRC incorporation brings for addressing some of the key difficulties families face, particularly in relation to poverty and education.

In an exciting development in December 2023 we commissioned The Lines Between to undertake a Parenting Evidence Review pulling together recent evidence about parents lives in Scotland. While the results won't be published until 2024/25, this activity marks an important step on our journey towards becoming an organisation grounded in the lived experience of parents and carers.

#### **Financial Review**

PAS core income has continued to be from the Scottish Government as a grant from the Cora Foundation's Children, Young People and Families Early Intervention Fund.

In the year to 31 March 2024 the charity had receipts of £106,101 (2023: £107,322) and payments of £91,034 (2023: £109,097), giving net receipts of £15,067 (2023: net payments £1,775). Total funds under management at 31 March 2024 were £67,285 (2023: £52,218), of which £13,966 were restricted to cover known payments due and £53,319 were held as unrestricted funds.

#### **Reserves**

PAS holds reserves, in the form of unrestricted funds to allow the charity to continue to operate for a period of time and meet potential liabilities in the event of loss or fluctuations in funding and cashflow. It is estimated that three months running costs, together with staff redundancies would be in the region of £40,000 to £50,000. As at 31 March 2024, unrestricted reserves were £53,319.

Funding has been confirmed for 24/25 and so the current level of reserves is sufficient; this will be reviewed again in light of 25/26 funding.

**PARENTING ACROSS SCOTLAND**

**Trustees' Annual Report  
For the year ended 31 March 2024**

**Trustee remuneration and expenses**

The trustees did not receive any remuneration from PAS during the year to 31 March 2024. Travel to attend a Board strategy day was paid for one trustee of £364.

**Major risks facing the charity**

Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The principal risks facing the charity are the withdrawal of the major funding streams, and staff absence and retention. Our core funding is in place to end March 2025. Other funding will be sourced as appropriate for specific activities. The Trustees regularly monitor all reserves to ensure that sufficient funds are held to cover likely eventualities.

**Plans for future periods**

With a new staff team now in place, PAS is in the process of developing our strategic plan for the coming years. We will continue to work with our members to influence policy that improves the lives of children and their families and we view supporting the effective implementation of the UNCRC Act as key to this.

Our practice development activity will again focus on parenting support in the early years, working with partners to further role out the Open Kindergarten approach. Internally we have great ambitions around how we gather and listen to the views of all those in a parenting role, and particularly those whose views are seldom heard. We plan to set up our own Parenting Lived Experience Group to support this.

Finally in our ambition to become a more sustainable organisation we will be actively seeking new sources of financial support to diversify our income and increase our capacity.

**Approved by the Trustees and signed on their behalf**



**Neil Mathers  
29 August 2024**



# PARENTING ACROSS SCOTLAND

## Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 8 and 9 and the related notes on pages 10 to 12.

### Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 accounts.

### 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 Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**John Paul FCIE**  
29 Avon Crescent  
Broughty Ferry  
Dundee  
DD5 3TX

**Date: 31 August 2024**

## PARENTING ACROSS SCOTLAND

### Receipts and Payments Account For the year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Receipts from</b>					
Grants and donations	2	1,101	105,000	<b>106,101</b>	105,000
Charitable activities	3	-	-	-	2,322
		<u>1,101</u>	<u>105,000</u>	<u><b>106,101</b></u>	<u>107,322</u>
<b>Payments on</b>					
Charitable activities	4	-	91,034	<b>91,034</b>	109,097
Total payments		<u>-</u>	<u>91,034</u>	<u><b>91,034</b></u>	<u>109,097</u>
<b>Net receipts/(payments) before transfers</b>		1,101	13,966	<b>15,067</b>	(1,775)
<b>Transfers</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net payments</b>		<u><u>1,101</u></u>	<u><u>13,966</u></u>	<u><u><b>15,067</b></u></u>	<u><u>(1,775)</u></u>

The notes on pages 10 to 12 form part of these accounts

## PARENTING ACROSS SCOTLAND

### Statement of Balances As at 31 March 2024

Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Opening fund balances	52,218	-	<b>52,218</b>	53,993
Net (payments)/receipts for the year	1,101	13,966	<b>15,067</b>	(1,775)
Closing fund balances at 31 March	<b>53,319</b>	<b>13,966</b>	<b>67,285</b>	52,218
Cash and bank balances at 31 March	<b>53,319</b>	<b>13,966</b>	<b>67,285</b>	52,218

### The following balances are to provide further information as at 31 March 2024

	2024 £	2023 £
<b>Owed by PAS</b>		
Payroll creditors	1,914	-
Website & Comms	5,400	-
Research costs	3,973	-
Report	950	-
Rent	456	-
Office costs	436	-
Staff travel	20	-
Interim CEO	-	4,500
Accounting support	800	800
Professional fees	-	733
Independent examination fee	200	200

Approved by the Trustees on 29 August 2024 and signed on their behalf by:



Neil Mathers

The notes on pages 10 to 12 form part of these accounts

## PARENTING ACROSS SCOTLAND

### Notes to the Accounts For the year ended 31 March 2024

#### 1. Accounting policies

##### *Basis of accounting*

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### *VAT*

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

##### *Resources expended*

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities.

Governance costs are separately identified in the relevant note to the accounts.

#### 2. Grants and donations

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
CYPFEIF	-	105,000	<b>105,000</b>	105,000
Memorial donation	1,101	-	<b>1,101</b>	-
	<u>1,101</u>	<u>105,000</u>	<u><b>106,101</b></u>	<u>105,000</u>

#### 3. Receipts from charitable activities

	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Consultancy:</i>				
University of Aberdeen	-	-	-	2,322
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,322</u>

## PARENTING ACROSS SCOTLAND

### Notes to the Accounts For the year ended 31 March 2024

#### 4. Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	-	59,157	<b>59,157</b>	82,828
Staff travel & development	-	604	<b>604</b>	240
Recruitment	-	610	<b>610</b>	-
Meetings, events, conferences	-	-	-	5,927
Website & communications	-	9,504	<b>9,504</b>	3,994
Research costs	-	3,000	<b>3,000</b>	-
Professional fees	-	2,614	<b>2,614</b>	3,596
Accounting support and IE	-	3,497	<b>3,497</b>	1,400
Insurance	-	823	<b>823</b>	890
IT software and consumables	-	3,918	<b>3,918</b>	3,606
Office rent and rates	-	4,944	<b>4,944</b>	5,276
Office costs	-	990	<b>990</b>	-
Subscription & membership fees	-	756	<b>756</b>	1,340
Bank charges	-	77	<b>77</b>	-
Trustees travel and meetings	-	540	<b>540</b>	-
	-	91,034	<b>91,034</b>	109,097

The March 2024 independent examination fee of £200 (2023: £200) is included in the statement of balances.

#### 5. Staff costs

	£	£	£	£
Gross Salaries		23,042	<b>23,042</b>	48,384
Employer's National Insurance		2,343	<b>2,343</b>	5,057
Employers NI Allowance		(2,343)	<b>(2,343)</b>	(5,000)
HMRC due for March		(1,251)	<b>(1,251)</b>	
Employer's Pension contribution		458	<b>458</b>	5,299
Additional pensions due		284	<b>284</b>	-
Death in service benefit		-	-	714
Taxes and underpayment 21/22		-	-	3,774
Redundancy		-	-	12,848
Interim CEO		36,624	<b>36,624</b>	11,752
		59,157	<b>59,157</b>	82,828

## PARENTING ACROSS SCOTLAND

### Notes to the Accounts For the year ended 31 March 2024

#### 6. Related party transactions

Payments of £364 were made to allow one trustee to travel to attend a Board strategy day (2023: nil).

#### 7. Funds

	Balance at 31 March 2023 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted Funds</b>	52,218	1,101	-	-	<b>53,319</b>
<b>Restricted Funds</b>					
CYPFEIF	-	105,000	(91,034)	-	<b>13,966</b>
<b>Total Funds</b>	<b>52,218</b>	<b>106,101</b>	<b>(91,034)</b>	<b>-</b>	<b>67,285</b>

#### **Restricted funds:**

**CYPFEIF:** Infrastructure funding from the Children, Young People & Families Early Intervention Fund and Adult Learning & Empowering Communities Fund in order to achieve the following key outcomes:

- (1) Legislation, policy and practice better meets the needs of families in Scotland
- (2) Practitioners working with families are better informed and skilled to deliver support to families
- (3) Parents are better equipped with the information to ensure their children have the best start in life and are read to succeed.

The balance of £13,966 on the fund is due wholly to the timing of payments. Payments were made in relation to work carried out to 31 March 2024 under this funding (as shown in Statement of Balances), at the start of 24/25 and the fund has been fully spent.

**Transfers between funds:** No transfers between funds were made.