

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

**Directors' report and financial statements**  
**for the year ended**  
**31 March 2022**

**Registered number SC302084**

**Charity number SC003095**

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

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<b>Directors</b>	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 Tayor (Appointed 5 August 2022) William Doherty (Resigned 2 September 2021)
<b>Independent examiner</b>	David Taylor CA Henderson Loggie LLP Chartered Accountants The Vision Building 20 Greenmarket Dundee DD1 4QB
<b>Bankers</b>	Bank of Scotland plc 327 Brook Street Broughty Ferry Dundee DD5 2DS
<b>Registered office</b>	Ardler Clinic Turnberry Avenue Dundee DD2 3TP
<b>Company number</b>	SC302084
<b>Charity number</b>	SC003095

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

**Directors' report**

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The directors present their report with the financial statements of the charitable company for the year ended 31 March 2022.

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 six 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)  
William Doherty (Resigned 2 September 2021)

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)**

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**Objectives (continued)**

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

**Decision making process**

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

**Recruitment, induction and training of directors**

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

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

At the beginning of the year Covid restrictions continued to interfere with the support Parent to Parent could provide to families but the support staff continued to provide help by phone and video calls, text messages and Zoom and Teams meetings. These enabled the staff to help families with the many problems they faced. When restrictions lifted they resumed home visits, re-started their support groups and attended meetings with families.

There was a marked increase in referrals for parents and children struggling with their mental health. The need for additional help to enable them to cope with their stress and anxiety was evident. All of the support staff, Head of Service and Operations Manager undertook training in Decider Skills, a cognitive behaviour based course that helps people identify the triggers to their stress and find ways to alleviate anxiety. The staff ran four week courses for groups of parents, groups of children and individual families. These took place via Zoom at different times of day to allow as many families to benefit as possible. This proved to be popular with families and will be developed in the coming year.

Many parents had to manage on a very low income and felt additional financial pressure when schools were closed. Parent to Parent applied for funds to give to families in need and was able to give them supermarket vouchers, buy items of equipment and transfer cash to their accounts. This reduced some of the pressure they were experiencing and enabled them to cope.

Many parents had experienced isolation during the lockdowns and were keen to resume contact with other parents. Staff re-started their support groups and arranged outdoor activities for families during the summer break and this enabled parents and children to meet others in a safe environment. Other activities were arranged in October and at Christmas.

Between April 2021 and March 2022 there were 517 referrals for parents and 107 for children and young people.

**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 net income of £48,605 (2021 - £50,833). 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.

**Directors' report (continued)**

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**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.

**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 £80k (2021 - £80k) to cover redundancy payments.

At the year end the level of unrestricted reserves amounted to £307,432 (2021 - £276,665), of this £80,000 (2021 - £80,000) relates to the reserve fund to cover redundancy payments, leaving £227,432 of free reserves (2021 - £196,665).

**Directors' report (continued)**

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**Reserves policy (continued)**

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 £129,649 (2021 - £111,811) as detailed in note 11.

**Future strategy**

The organisation needs to increase its income in order to maintain the same level of support available for families in Tayside. The management team will seek additional funding in order to meet this need but expects some challenges. The strategy for the immediate future is to aim to maintain the same level of service,

**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 .....<sup>9<sup>th</sup></sup> September 2022 and signed on its behalf by:



**Glen Finnie**  
Director

**Statement of directors' responsibilities**

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

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

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

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

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

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I report on the financial statements of the charity for the year ended 31 March 2022 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

7 / 15 / 2022

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

**Statement of financial activities (including income and expenditure account) for the year ended 31 March 2022**

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Income</b>							
Donations	2	412	-	412	7,870	-	7,870
Investment income		757	-	757	1,262	-	1,262
Service agreements	3	120,744	46,940	167,684	121,344	45,654	166,998
Grants	4	-	239,855	239,855	-	208,067	208,067
<b>Total income</b>		<b>121,913</b>	<b>286,795</b>	<b>408,708</b>	<b>130,476</b>	<b>253,721</b>	<b>384,197</b>
<b>Expenditure</b>							
Cost of raising funds		632	924	1,556	829	4,736	5,565
Cost of operation of centre		59,190	218,253	277,443	12,576	175,279	187,855
Service agreements	6	31,324	49,780	81,104	103,545	36,399	139,944
<b>Total expenditure</b>	5	<b>91,146</b>	<b>268,957</b>	<b>360,103</b>	<b>116,950</b>	<b>216,414</b>	<b>333,364</b>
<b>Net income for the year before transfers</b>		<b>30,767</b>	<b>17,838</b>	<b>48,605</b>	<b>13,526</b>	<b>37,307</b>	<b>50,833</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>30,767</b>	<b>17,838</b>	<b>48,605</b>	<b>13,526</b>	<b>37,307</b>	<b>50,833</b>
Fund balances brought forward at 1 April 2021		<b>276,665</b>	<b>111,811</b>	<b>388,476</b>	<b>263,139</b>	<b>74,504</b>	<b>337,643</b>
<b>Fund balances carried forward at 31 March 2022</b>		<b>307,432</b>	<b>129,649</b>	<b>437,081</b>	<b>276,665</b>	<b>111,811</b>	<b>388,476</b>
		<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

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

**Balance sheet at 31 March 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank		437,670	410,178
Petty cash		8	8
Debtors	8	15,211	-
		<u>452,889</u>	<u>410,186</u>
<b>Current liabilities</b>			
Amounts falling due within one year	9	(15,808)	(21,710)
<b>Net assets</b>		<u>437,081</u> =====	<u>388,476</u> =====
<b>Represented by</b>			
Unrestricted funds	10	307,432	276,665
Restricted funds	11	129,649	111,811
		<u>437,081</u> =====	<u>388,476</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 2022 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 09, 09, 2022 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. This included consideration of the potential impact of Covid-19. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

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

**Income**

***Income from raising funds***

***Voluntary income***

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



**1 Accounting policies (continued)**

***Income from charitable activities***

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

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

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

**Other income**

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

**Interest receivable**

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

**Expenditure and irrecoverable VAT**

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

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

**Funds**

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

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

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

**1 Accounting policies (continued)**

**Funds (continued)**

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

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

**Cash at bank**

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

**Debtors**

Debtors are recognised at the settlement amount due.

**Creditors and provisions**

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

**Financial instruments**

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

**Pension scheme**

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

The pension cost charge represents contributions payable by the group to the fund and amounted to £5,658 (2021 - £5,043). At the year end, there were outstanding contributions due to be paid of £1,357 (2021 - £33).

**Critical accounting estimates and judgements**

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

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

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

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

**2 Donations**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Amazon Europe Core	172	-	172	83	-	83
Amazon Smile	-	-	-	44	-	44
Co-op	-	-	-	1,243	-	1,243
Heather Mcanespie	240	-	240	-	-	-
Northwood Charitable Trust	-	-	-	4,500	-	4,500
Tillyloss Trust	-	-	-	2,000	-	2,000
	<u>412</u>	<u>-</u>	<u>412</u>	<u>7,870</u>	<u>-</u>	<u>7,870</u>
	=====	=====	=====	=====	=====	=====

**3 Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Service agreements</b>						
Dundee City Council	35,600	9,544	45,144	36,000	9,144	45,144
Angus Council	24,300	12,396	36,696	24,500	11,510	36,010
Perth & Kinross Council	60,844	-	60,844	60,844	-	60,844
NHS Tayside	-	25,000	25,000	-	25,000	25,000
	<u>120,744</u>	<u>46,940</u>	<u>167,684</u>	<u>121,344</u>	<u>45,654</u>	<u>166,998</u>
	=====	=====	=====	=====	=====	=====

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

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

**4 Grants**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Appletree Trust	-	2,000	2,000	-	-	-
Alexander Moncur Trust	-	2,000	2,000	-	-	-
Basil Death Trust	-	-	-	-	2,000	2,000
Cash for Kids Winter Fund	-	7,700	7,700	-	16,440	16,440
Cattanach Trust	-	-	-	-	4,900	4,900
Community Fund	-	78,598	78,598	-	77,057	77,057
Community Mental Health & Wellbeing Framework	-	22,016	22,016	-	5,504	5,504
Digital Boost	-	-	-	-	4,560	4,560
Dundee Council Summer of Play	-	2,088	2,088	-	-	-
Dundee Voluntary Action Communities	-	7,542	7,542	-	-	-
Foundation Scotland Co-op Food Fund	-	-	-	-	2,000	2,000
Funds For Families In Need	-	250	250	-	2,388	2,388
Garfield Weston Foundation	-	8,334	8,334	-	8,333	8,333
Grants to Families	-	-	-	-	3,535	3,535
Henry Smith Charity	-	59,600	59,600	-	23,900	23,900
Hugh Fraser Foundation	-	5,000	5,000	-	-	-
Leng Trust	-	5,000	5,000	-	-	-
NHS Community Innovation Fund	-	2,250	2,250	-	6,750	6,750
NHS Tayside	-	5,000	5,000	-	5,000	5,000
Northwood Charitable Trust	-	7,650	7,650	-	-	-
Robertson Trust	-	-	-	-	16,500	16,500
PHP Community Fund	-	7,827	7,827	-	-	-
Tesco Bags of Help	-	-	-	-	1,500	1,500
The Gannochy Trust	-	-	-	-	7,500	7,500
Volant Trust	-	15,000	15,000	-	15,000	15,000
Wellbeing Fund	-	-	-	-	3,200	3,200
White Top Foundation	-	2,000	2,000	-	2,000	2,000
	-	239,855	239,855	-	208,067	208,067

## Notes to the financial statements (continued)

Company number SC302084

## Notes to the financial statements (continued)

Company number SC302084

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

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

<b>6</b>	<b>Expenditure</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Service agreements</b>		
	Dundee City Council	<b>9,025</b>	34,572
	Angus Council	<b>12,021</b>	35,318
	Perth & Kinross Council	<b>31,324</b>	45,215
	NHS Tayside	<b>28,734</b>	24,838
		<hr/>	<hr/>
		<b>81,104</b>	139,944
		<b>=====</b>	<b>=====</b>
<b>7</b>	<b>Staff costs</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	<b>306,931</b>	273,986
	Social security costs	<b>15,132</b>	14,584
	Pension	<b>5,658</b>	5,043
		<hr/>	<hr/>
		<b>327,721</b>	293,613
		<b>=====</b>	<b>=====</b>

The average number of employees employed by the charitable company during the year was 19 (2021 – 16).

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 £43,755 (2021 - £43,763).

**Directors' remuneration**

The directors of the charitable company have received no remuneration or reimbursement of expenses during the year (2021 - £nil).

<b>8</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Accrued income	<b>15,211</b>	-
		<b>=====</b>	<b>=====</b>

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

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

**9 Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Accruals	<b>15,808</b>	13,377
Deferred income	-	8,333
	<u><b>15,808</b></u>	<u>21,710</u>
	<u><b>=====</b></u>	<u><b>=====</b></u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Deferred income</b>		
Balance at 1 April 2021	<b>8,333</b>	31,612
Amounts released in the year	<b>(8,333)</b>	(23,279)
	<u>-</u>	<u>8,333</u>
Balance at 31 March 2022	<u><b>-</b></u>	<u><b>8,333</b></u>
	<u><b>=====</b></u>	<u><b>=====</b></u>

**10 Unrestricted reserves**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Unrestricted reserves at 1 April 2021	<b>276,665</b>	263,139
Income for the year	<b>121,913</b>	130,476
Expenditure for the year	<b>(91,146)</b>	(116,950)
	<u><b>307,432</b></u>	<u>276,665</u>
	<u><b>=====</b></u>	<u><b>=====</b></u>
<b>Closing balance at 31 March 2022</b>		
Designated - redundancy	<b>80,000</b>	80,000
Unrestricted	<b>227,432</b>	196,665
	<u><b>307,432</b></u>	<u>276,665</u>
	<u><b>=====</b></u>	<u><b>=====</b></u>



Notes to the financial statements (continued)

11	Restricted reserves						
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	
Alexander Moncur Trust	Support Worker's salary	-	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	
Dundee Council Summer of Play	Summer holiday family activities	-	2,088	(2,088)	-	-	
Dundee Vol Action Communities	Support staff	-	7,542	-	-	7,542	
Funds For Families In Need	Local fund-raising for grants for families in need	1,062	250	(264)	-	1,048	
Garfield Weston Foundation	Support Worker's salary	16,666	8,334	(5,661)	-	19,339	
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	

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 £		
	Brought forward		79,737	222,068	(212,369)	-	89,436		
	Morrisons Foundation NHS Community Innovation Fund	Support Worker's salary Support Worker's salary	600	-	-	-	600		
	NHS Tayside	Support Worker's salary	1,194	2,250	(3,396)	-	48		
	NHS Tayside ASD pathway	ASD Support Worker	3,345	5,000	(6,582)	-	1,763		
	Northwood Charitable Trust	Support Worker's salary	5,141	25,000	(23,277)	-	6,864		
	PHP Community Fund	Support Worker's salary	-	7,650	-	-	7,650		
	Robertson Trust	Support Worker's salary	-	7,827	-	-	7,827		
	Tesco Bags of Help	Support Worker's salary	165	-	-	-	165		
	The Gannochy Trust	Grants for families in need	1,000	-	(1,000)	-	-		
	The Stafford Trust	Support Worker's salary	15,553	-	(7,490)	-	8,063		
	Volant Trust	Support Worker's salary	1,439	-	(1,439)	-	-		
	White Top Foundation	Support worker salary	1,089	15,000	(11,174)	-	4,915		
		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>		
			=====	=====	=====	=====	=====		

Notes to the financial statements (continued)

11

Restricted reserves (continued)

2021	Fund	Purpose	Balance at 1 April 2020 £	Income in year £	Expenditure in year £	Transfer between funds £	Total at 31 March 2021 £
	Agnes Hunter Trust	Salary (P&K Support Worker)	4,062	-	(249)	-	3,813
	Angus Education Department	Salary (Angus YPAW)	6,101	11,510	(5,172)	-	12,439
	Basil Death Trust	Salary (P&K Support Worker)	-	2,000	-	-	2,000
	Carnoustie & Monifieth Medical Centre	Support Worker's salary and expenses	10,450	-	(10,446)	-	4
	Cash for Kids Winter Fund	Grants for families in need	-	4,900	(4,900)	-	-
	Cattanach Trust	Neonatal support worker post	-	16,440	-	-	16,440
	Community Fund	Support Worker's salary	12,400	77,057	(77,516)	-	11,941
	Community Mental Health & Wellbeing Framework	Support worker post (Dundee)	-	5,504	(1,786)	-	3,718
	Digital Boost	Laptops and digital security	-	4,560	(4,560)	-	-
	Dundee Education Department	Dundee Young Persons' Advocacy Worker	5,074	9,144	(10,942)	-	3,276
	Foundation Scotland Co-op Food Fund	Supermarket vouchers for families in need	-	2,000	(2,000)	-	-
	Funds For Families In Need	Local fund-raising for grants for families in need	-	2,388	(1,326)	-	1,062
	Garfield Weston Foundation Grants to Families	Support Worker's salary	8,333	8,333	-	-	16,666
		Grants provided by organisations for families in need	-	3,535	(3,535)	-	-
	Henry Smith Charity	Support Worker's salary	-	23,900	(15,522)	-	8,378
	Carried forward		46,420	171,271	(137,954)	-	79,737

Notes to the financial statements (continued)

11	Restricted reserves (continued)								
	2021								
	Fund	Purpose	Balance at 1 April 2020 £	Income in year £	Expenditure in year £	Transfer between funds £	Total at 31 March 2021 £		
	Brought forward		46,420	171,271	(137,954)	-	79,737		
	Morrison's Foundation	Support Worker's salary	600	-	-	-	600		
	NHS Community Innovation Fund	Support Worker's salary	184	6,750	(5,740)	-	1,194		
	NHS Tayside	Support Worker's salary	269	5,000	(1,924)	-	3,345		
	NHS Tayside ASD pathway	ASD Support Worker	2,781	25,000	(22,640)	-	5,141		
	PF Charitable Trust	Family activities	495	-	(495)	-	-		
	Robertson Trust	Support Worker's salary	3,123	16,500	(19,458)	-	165		
	Tesco Bags of Help	Grants for families in need	-	1,500	(500)	-	1,000		
	The Gannochy Trust	Support Worker's salary	8,053	7,500	-	-	15,553		
	The Stafford Trust	Support Worker's salary	2,000	-	(561)	-	1,439		
	Volant Trust	Support worker salary	-	15,000	(13,911)	-	1,089		
	Wellbeing Fund	Supermarket vouchers for families in need	-	3,200	(3,200)	-	-		
	White Top Foundation	Complex Needs Support Worker	9,579	2,000	(10,031)	-	1,548		
	Williamina McLaren Trust	Support Worker's salary	1,000	-	-	-	1,000		
			74,504	253,721	(216,414)	-	111,811		
			=====	=====	=====	=====	=====		

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

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

**12 Analysis of net assets between funds**

<b>2022</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Current assets	<b>319,570</b>	<b>133,319</b>	<b>452,889</b>
Other net current assets/(liabilities)	<b>(12,136)</b>	<b>(3,672)</b>	<b>(15,808)</b>
	<b>307,434</b>	<b>129,647</b>	<b>437,081</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>
<b>2021</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Current assets	286,876	123,310	410,186
Other net current liabilities	(10,211)	(11,499)	(21,710)
	276,665	111,811	388,476
	<b>=====</b>	<b>=====</b>	<b>=====</b>