

Parent to Parent Limited
(A Company Limited by Guarantee)

Directors' report and financial statements
for the year ended
31 March 2025

Registered number SC302084

Charity number SC003095

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

Contents

	Page
Company information	1
Directors' report	2 - 6
Statement of directors' responsibilities	7
Independent examiner's report	8
Statement of financial activities (including income and expenditure account)	9
Balance sheet	10
Notes to the financial statements	11 - 25

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

Company information

Directors	Glenn Finnie Isabel Helen Barclay Kathryn Ann Booth Janet Dalzell Helen Taylor
Independent examiner	David Taylor CA Henderson Loggie LLP Chartered Accountants The Vision Building 20 Greenmarket Dundee DD1 4QB
Bankers	Bank of Scotland plc 327 Brook Street Broughty Ferry Dundee DD5 2DS
Registered office	Ardler Clinic Turnberry Avenue Dundee DD2 3TP
Company number	SC302084
Charity number	SC003095

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

Directors' report

The directors present their report with the financial statements of the charitable company for the year ended 31 March 2025.

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 five directors.

Glenn Finnie
Isabel Barclay
Kathryn Ann Booth
Janet Dalzell
Helen Taylor

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

During the year Professor James Forsyth resigned on 10 February 2025 and Lorna Wiggin and Susan Harley retired on 1 June 2025.

During the year the Chief Executive Officer (CEO), Trudy Doidge, retired on 27 February 2025, she was replaced by David Russell on 21 May 2025 as CEO. David manages the charitable company and the Admin & Finance Manager, Laura Doidge, manages the administration and funding applications.

Objectives

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

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

Directors' report (continued)

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 2024–2025 financial year has been one of significant transition for Parent to Parent Ltd, marked by both growing demand and increasing financial pressure. In a difficult and rapidly changing funding environment, the charity has remained committed to its mission of supporting families of children with additional needs.

Rising demand and strategic use of reserves

Demand for our services continued to grow, with increasing numbers of families seeking support for issues including financial hardship, emotional distress, and the daily challenges of caring for children with additional needs. In response, the Board of Directors approved the continued use of the organisation's reserves to maintain staffing at the same levels as the previous year. This decision enabled the charity to provide consistency of support and service delivery to those most in need. However, while this use of reserves was necessary, the Board recognises that this is not sustainable in the long term. The charity has already begun implementing strategic changes and financial planning to ensure that Parent to Parent Ltd can continue to operate within its means and remain financially resilient going forward.

Funding landscape and financial pressures

The charity has faced one of its most difficult financial periods to date. Several multi-year grant agreements came to an end during this financial year, and while short-term funding was secured from other trusts and organisations, many of these were limited to 12 months and did not provide long-term security.

Efforts to secure new funding streams through various avenues were unsuccessful, despite a high level of activity in applications and partnerships. As a result, a significant portion of the charity's reserves was used once again to bridge the gap and ensure continuity of services. The Board is closely monitoring the charity's financial position and has taken steps to reduce costs and restructure services to remain viable. This includes reducing staffing levels, which regrettably means the Young Persons Advocacy Team will be disbanded. In its place, the charity will be moving to a whole family support model, aimed at providing more integrated and sustainable support to families.

Service delivery and programmes

Despite financial constraints, the staff team have continued to work with dedication and innovation throughout the year. Support services were expanded where needed, with new peer groups introduced in areas where demand was identified. These groups offer vital social, emotional, and practical support to parents and carers.

Directors' report (continued)

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

Decider skills programme

Designed to help parents and children manage anxiety, stress, and communication challenges continued at pace. Delivered online and in person, and offered during both daytime and evening hours, this programme reached a broad audience and played a key role in the charity's early intervention work.

The team also continued to support families experiencing financial hardship, assisting with benefit applications, grant referrals, and access to food parcels, gifts, and energy support. Staff worked closely with other agencies to ensure families could access more specialist help where required. The continuation of the Potato Peel Pie Hubs and a formal partnership with Relationships Scotland proved to be highly beneficial. These initiatives offered meaningful, community-based support, and plans are in place to grow these partnerships further to provide comprehensive wraparound support to more families in the future.

Partnerships and collaboration

Parent to Parent Ltd continued to work closely with a wide range of stakeholders throughout the year, including local authorities, health services, educational professionals, and other third sector organisations. These partnerships are critical to the charity's ability to provide holistic, joined-up support for families.

Leadership transition

The end of the financial year also marked a significant leadership transition, as the charity's Head of Service retired. Their contribution to the charity over many years has been immense, and the Board wishes to express its deepest gratitude for their dedication, leadership, and impact.

Looking ahead

While the charity faces a challenging financial outlook, its commitment to supporting families remains resolute. The move to a whole family support model, the prudent use of reserves, and a renewed focus on sustainable funding reflect the Board's determination to ensure the future of Parent to Parent Ltd.

The charity will continue to pursue diverse income opportunities, develop new partnerships, and refine its service delivery to remain responsive, effective, and sustainable. The Board remains confident that with a clear strategy and strong leadership, Parent to Parent Ltd will continue to make a meaningful difference in the lives of the families it serves

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 £111,414 (2024 – net surplus £11,991). 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 9.

Directors' report (continued)

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.

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 £100,000 (2024 - £100,000) to cover redundancy payments.

At the year end the level of unrestricted reserves amounted to £236,223 (2024 - £330,743), of this £100,000 (2024 - £100,000) relates to the reserve fund to cover redundancy payments, leaving £136,223 of free reserves (2024 - £230,743).

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 £96,639 (2024 - £113,533) as detailed in note 11.

Directors' report (continued)

Future strategy

Our communities and wider society are currently navigating a range of socio-political themes, including a continued demand within our national health services. Parent to Parent Ltd is acutely aware of the difficulties families are having to manage, including the growing concerns around child and adolescent mental health and poverty. Parent to Parent Ltd is committed to supporting children, young people, families managing neurodivergence, additional and complex support needs. In encompassing a whole family approach to our interventions, we ensure each and every child, young person and parent receives an intervention that is both trauma-informed and centred to their own individual needs. Over the last year, Parent to Parent Ltd provided support to 2,237 families across our family services in Dundee, Angus and Perth.

Our latest strategic plan will set out an evidence based and trauma responsive approach to our work alongside expanding and further development of our core parent support services which are at the heart of our mission. We look forward to collaborating with statutory and third sector partners, acknowledging the need to work holistically within the current funding landscape. Our 2025-26 funding strategy demonstrates our commitment to ensure services are sustainable and meet current local and national demand for those that we serve. Our strategic plan will direct us to collaborate with other third sector and statutory organisations, ensuring resource is maximised to navigate us through the ongoing financially complex landscape, affecting the third sector. Our ongoing strategic planning will encompass diversification, flexibility whilst ensuring our values and vision are at all times upheld

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 11 December 2025 and signed on its behalf by:



Glenn Finnie
Director

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

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;
- 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 2025 which are set out on pages 9 to 25.

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 directors and examiner

The charitable company's directors (who are the charity trustees for the purpose of charity law) 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 (as amended). The charitable company's directors 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.

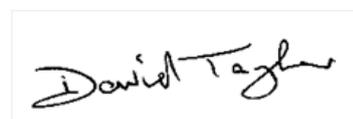
Basis of independent examiner's report

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 charitable company 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 directors 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 which accord 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 accounts to be reached.



David Taylor, CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

11 December 2025

Parent to Parent Limited
(A Company Limited by Guarantee)

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
Income							
Donations	2	3,920	-	3,920	94	-	94
Investment income		3,562	-	3,562	4,221	-	4,221
Service agreements	3	118,444	26,172	144,616	118,444	52,655	171,099
Grants	4	-	157,837	157,837	-	216,280	216,280
Total income		125,926	184,009	309,935	122,759	268,935	391,694
Expenditure							
Cost of raising funds		1,624	687	2,311	1,212	501	1,713
Cost of operation of centre		136,763	188,141	324,904	59,666	199,295	258,961
Service agreements	6	60,580	33,554	94,134	38,052	80,977	119,029
Total expenditure	5	198,967	222,382	421,349	98,930	280,773	379,703
Net (expenditure) / income for the year before transfers		(73,041)	(38,373)	(111,414)	23,829	(11,838)	11,991
Transfer between funds		(21,479)	21,479	-	(4,424)	4,424	-
Net movement in funds		(94,520)	(16,894)	(111,414)	19,405	(7,414)	11,991
Fund balances brought forward at 1 April 2024		330,743	113,533	444,276	311,338	120,947	432,285
Fund balances carried forward at 31 March 2025		236,223	96,639	332,862	330,743	113,533	444,276
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Balance sheet at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank		326,993	409,748
Petty cash		8	8
Debtors	8	30,422	45,633
		<u>357,423</u>	<u>455,389</u>
Current liabilities			
Amounts falling due within one year	9	(24,561)	(11,113)
Net assets			
		<u>332,862</u>	<u>444,276</u>
		=====	=====
Represented by			
Unrestricted funds	10	236,223	330,743
Restricted funds	11	96,639	113,533
		<u>332,862</u>	<u>444,276</u>
		=====	=====

The notes on pages 11 to 25 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 2025 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 11 December 2025 and signed on its behalf by:



Glenn Finnie
 Director

1 Accounting policies

Status of the company and liability of members

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

Company information

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

Basis of accounting

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

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

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.

1 Accounting policies (continued)

Funds (continued)

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

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

Cash at bank

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

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

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

Financial instruments

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

Pension scheme

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

The pension cost charge represents contributions payable by the group to the fund and amounted to £6,797 (2024 - £6,170). At the year end, there were outstanding contributions due to be paid of £1,592 (2024 - £1,598).

1 Accounting policies (continued)

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.

In preparing these financial statements, the directors have made the following judgments:

Accruals

Accruals are applied at the year end based upon financial costs received post year end and the experience of the directors.

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

2 Donations	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Amazon Europe Core	-	-	-	94	-	94
Alexander Moncur Trust	3,000	-	3,000	-	-	-
Debbie Alphey	920	-	920	-	-	-
	<u>3,920</u>	<u>-</u>	<u>3,920</u>	<u>94</u>	<u>-</u>	<u>94</u>
	=====	=====	=====	=====	=====	=====
3 Income from charitable activities	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Service agreements						
Dundee City Council	33,600	12,280	45,880	33,600	12,459	46,059
Angus Council	24,000	13,892	37,892	24,000	12,696	36,696
Perth & Kinross Council	60,844	-	60,844	60,844	-	60,844
NHS Tayside	-	-	-	-	27,500	27,500
	<u>118,444</u>	<u>26,172</u>	<u>144,616</u>	<u>118,444</u>	<u>52,655</u>	<u>171,099</u>
	=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

4	Grants	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	funds	funds	funds	funds
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
	Alternatives Scotland	-	4,800	4,800	-	-	-
	Angus CMHWP TSI	-	-	-	-	8,272	8,272
	Angus Council Easter Funding	-	-	-	-	1,000	1,000
	Angus Council Summer of Fun	-	1,350	1,350	-	1,320	1,320
	Angus October Food & Fun	-	-	-	-	2,000	2,000
	Angus Playdate	-	47	47	-	1,000	1,000
	Cash for Kids	-	-	-	-	3,400	3,400
	Cash for Kids Feb 24	-	-	-	-	3,500	3,500
	Cattanach Trust	-	-	-	-	16,367	16,367
	Community Mental Health & Wellbeing Framework	-	-	-	-	38,053	38,053
	Dundee Book Club	-	-	-	-	25,000	25,000
	Dundee Volunteer and Voluntary Action	-	12,498	12,498	-	-	-
	Funds For Families In Need	-	-	-	-	148	148
	Groundwork UK – Tesco	-	337	337	-	1,013	1,013
	Mental Health Foundation	-	-	-	-	2,000	2,000
	National Lottery Community Fund	-	46,589	46,589	-	47,138	47,138
	NHS Tayside	-	4,265	4,265	-	6,928	6,928
	Northwood Charitable Trust	-	10,000	10,000	-	7,650	7,650
	P&K CMHWP	-	29,230	29,230	-	-	-
	Perth Micro Grant – book club	-	-	-	-	2,750	2,750
	Perth Playdates	-	1,680	1,680	-	-	-
	Robertson Trust	-	27,500	27,500	-	27,500	27,500
	Social Isolation Loneliness Fund	-	19,541	19,541	-	12,741	12,741
	Tillyloss Trust	-	-	-	-	1,000	1,000
	Volant Trust	-	-	-	-	7,500	7,500
		-	157,837	157,837	-	216,280	216,280
		=====	=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure

2025	Basis of apportionment	Service agreement		Cost of operation of centre and raising funds			2025 Total £
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	Governance £	
Costs directly allocated to activities:							
Travel expenses	Direct	2,657	-	687	6,574	-	9,918
Salaries and wages	Staff time	57,923	33,554	123,384	151,294	-	366,155
Family support – food/grants	Direct	-	-	-	27,524	-	27,524
Support costs allocated to activities:							
Stationery, advertising and printing	Direct	-	-	-	-	-	-
Accountancy fees	Direct	-	-	-	-	6,197	6,197
Office supplies	Direct	-	-	184	-	-	184
Insurance	Direct	-	-	1,059	-	-	1,059
Telephone	Direct	-	-	5,391	-	-	5,391
Legal fees	Direct	-	-	25	-	-	25
Computer equipment	Direct	-	-	320	-	-	320
Sundry expenses	Direct	-	-	1,140	3,436	-	4,576
		60,580	33,554	132,190	188,828	6,197	421,349
		60,580	33,554	132,190	188,828	6,197	421,349

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

5 Total expenditure (continued)

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

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

6 Expenditure	2025	2024
	£	£
Service agreements		
Dundee City Council	15,613	18,023
Angus Council	15,400	26,210
Perth & Kinross Council	60,581	38,053
NHS Tayside	2,540	36,743
	<hr/>	<hr/>
	94,134	119,029
	=====	=====
7 Staff costs		
	2025	2024
	£	£
Wages and salaries	339,905	320,597
Social security costs	19,453	15,782
Pension	6,797	6,170
	<hr/>	<hr/>
	366,155	342,549
	=====	=====

The average number of employees employed by the charitable company during the year was 17 (2024 – 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 £38,413 (2024 - £39,992).

Directors' remuneration

The directors of the charitable company have received no remuneration or reimbursement of expenses during the year (2024 - £nil).

8 Debtors	2025	2024
	£	£
Accrued income	30,422	45,633
	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

9	Creditors	2025	2024
		£	£
	Amounts falling due within one year:		
	Accruals	12,561	11,113
	Deferred income	12,000	-
		<hr/> 24,561 <hr/> =====	<hr/> 11,113 <hr/> =====
10	Unrestricted reserves	2025	2024
		£	£
	Unrestricted reserves at 1 April 2024	330,743	311,338
	Income for the year	125,926	122,759
	Expenditure for the year	(198,967)	(98,930)
	Transfer to restricted funds	(21,479)	(4,424)
		<hr/> 236,223 <hr/> =====	<hr/> 330,743 <hr/> =====
	Closing balance at 31 March 2025		
	Designated - redundancy	100,000	100,000
	Unrestricted	136,223	230,743
		<hr/> 236,223 <hr/> =====	<hr/> 330,743 <hr/> =====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves

2025

Fund

Purpose

Balance at
1 April
2024
£

Income
in year
£

Expenditure
in year
£

Transfer
between
funds
£

Total at
31 March
2025
£

Alternatives Scotland	Support Worker's Salary	-	4,800	(4,800)	-	-
Angus CMHWB TSI	Support Worker's Salary	5,793	-	(15,069)	9,276	-
Angus Council Easter Funding	Holiday Activities for Families	1,000	-	-	-	1,000
Angus Council Summer of Fun	Holiday Activities for Families	-	1,350	(1,120)	-	230
Angus Playdate	Holiday Activities for Families	700	47	(747)	-	-
Angus Education Department	Salary (Angus YPAW)	-	13,892	(16,555)	2,663	-
Angus October Food & Fun	Holiday Activities for Families	520	-	(520)	-	-
	Neonatal Support Worker					
Cattanach Trust	Post	7,724	-	(11,255)	3,531	-
Community Fund	Support Worker's Salary	421	-	-	-	421
Community Mental Health & Wellbeing Framework	Support Worker Post (Dundee)	13,633	-	(15,723)	2,090	-
Dundee Book Club	Support Worker's Salary	25,000	-	(12,114)	-	12,886
	Dundee Young Persons'					
Dundee Education Department	Advocacy Worker	-	12,280	(16,199)	3,919	-
	Salary (Potato Peel Pie					
Dundee Volunteer and Voluntary Action	Project)	-	12,498	-	-	12,498
	Local Fund-raising for Grants					
Funds For Families In Need	for Families in Need	754	-	(150)	-	604
Groundwork UK – Tesco	Holiday Activities for Families	1,013	337	(161)	-	1,189
Henry Smith Charity	Support Worker's Salary	2,081	-	-	-	2,081
Carried forward		58,639	45,204	(94,413)	21,479	30,909

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves (continued)

2025

Fund

Purpose

Balance at
1 April 2024
£

Income
in year
£

Expenditure
in year
£

Transfer
between
funds
£

Total at
31 March
2025
£

Brought forward		58,639	45,204	(94,413)	21,479	30,909
Mental Health Foundation	Support Worker's Salary	220	-	-	-	220
National Lottery Community Fund	Support Worker's Salary	4,160	46,589	(50,749)	-	-
NHS Community Innovation Fund	Support Worker's Salary	48	-	(7)	-	41
NHS Tayside	Support Worker's Salary	-	4,265	(4,265)	-	-
NHS Tayside ASD Pathway	ASD Support Worker	1,682	-	-	-	1,682
Northwood Charitable Trust	Support Worker's Salary	6,381	10,000	(13,749)	-	2,632
	Salary (Potato Peel Pie Project)	-	29,230	(12,060)	-	17,170
P&K CMHWB		-	-	-	-	-
Perth Micro Grant – Book Club	Support Worker's Salary	2,731	-	(28)	-	2,703
Perth Playdates	Holiday Activities for Families	-	1,680	(668)	-	1,012
PKAVS Community Health & Wellbeing Fund	Support Worker's Salary	6,772	-	(4,782)	-	1,990
Robertson Trust	Support Worker's Salary	25,607	27,500	(16,318)	-	36,789
Social Isolation Loneliness Fund	Support Worker's Salary	5,939	19,541	(25,343)	-	137
Tillyloss Trust	Support Worker's Salary	1,036	-	-	-	1,036
White Top Foundation	Complex Needs Support Worker	318	-	-	-	318
		<u>113,533</u>	<u>184,009</u>	<u>(222,382)</u>	<u>21,479</u>	<u>96,639</u>
		=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves

2024

Fund

Purpose

Balance at
1 April 2023
£

Income
in year
£

Expenditure
in year
£

Transfer
between
funds
£

Total at
31 March
2024
£

Angus CMHWP TSI	Support Worker's Salary	-	8,272	(2,479)	-	5,793
Angus Council Easter Funding	Holiday Activities for Families	-	1,000	-	-	1,000
Angus Council Summer of Fun	Holiday Activities for Families	-	1,320	(1,320)	-	-
Angus Playdate	Holiday Activities for Families	-	1,000	(300)	-	700
Arnold Clark	Support Family Activities	423	-	(423)	-	-
Angus Education Department	Salary (Angus YPAW)	10,619	12,696	(27,316)	4,001	-
	Holiday Activities for Families	-	2,000	(1,480)	-	520
Angus October Food & Fun	Families	-	2,000	(1,480)	-	520
Cash for Kids	Funding for Families (Food)	-	3,400	(3,400)	-	-
Cash for Kids Winter Fund	Funding for Families (Food)	-	3,500	(3,500)	-	-
	Neonatal Support Worker	-	-	-	-	-
Cattanach Trust	Post	5,784	16,368	(14,428)	-	7,724
Community Fund	Support Worker's Salary	421	-	-	-	421
Community Mental Health & Wellbeing Framework	Support Worker Post (Dundee)	-	38,053	(24,420)	-	13,633
Dundee Book Club	Support Worker's Salary	-	25,000	-	-	25,000
	Dundee Young Persons'	-	-	-	-	-
Dundee Education Department	Advocacy Worker	5,718	12,459	(18,597)	420	-
Dundee Vol Action Communities	Support Staff	12,461	-	(12,461)	-	-
	Local Fund-raising for	-	-	-	-	-
Funds For Families In Need	Grants for Families in Need	1,312	148	(706)	-	754
Garfield Weston Foundation	Support Worker's Salary	4,129	-	(4,129)	-	-
Henry Smith Charity	Support Worker's Salary	2,081	-	-	-	2,081
Carried forward		42,948	125,216	(114,959)	4,421	57,626

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Restricted reserves (continued)

2024

Fund

Purpose

Balance at
1 April 2023
£

Income
in year
£

Expenditure
in year
£

Transfer
between
funds
£

Total at
31 March
2024
£

Brought forward		42,948	125,216	(114,959)	4,421	57,626
Groundwork UK – Tesco	Holiday Activities for Families	-	1,013	-	-	1,013
Mental Health Foundation	Support Worker's Salary	600	-	(600)	-	-
Morrisons Foundation	Support Worker's Salary	-	2,000	(1,780)	-	220
National Lottery Community Fund	Support Worker's Salary	25,900	47,138	(68,878)	-	4,160
NHS Community Innovation Fund	Support Worker's Salary	48	-	-	-	48
NHS Tayside	Support Worker's Salary	-	6,928	(6,931)	3	-
NHS Tayside ASD pathway	ASD Support Worker	6,810	27,500	(32,628)	-	1,682
Northwood Charitable Trust	Support Worker's Salary	7,650	7,650	(8,919)	-	6,381
Perth Micro Grant – book club	Support Worker's Salary	-	2,750	(19)	-	2,731
PKAVS Community Health & Wellbeing Fund	Support Worker's Salary	7,027	-	(255)	-	6,772
Robertson Trust	Support Worker's Salary	27,665	27,500	(29,558)	-	25,607
Social Isolation Loneliness Fund	Support Worker's Salary	-	12,740	(6,801)	-	5,939
Tillyloss Trust	Support Worker's Salary	1,000	1,000	(964)	-	1,036
Volant Trust	Support Worker's Salary	981	7,500	(8,481)	-	-
White Top Foundation	Complex Needs Support Worker	318	-	-	-	318
		<u>120,947</u>	<u>268,935</u>	<u>(280,773)</u>	<u>4,424</u>	<u>113,533</u>
		=====	=====	=====	=====	=====

Parent to Parent Limited
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

12 Analysis of net assets between funds

2025	Unrestricted £	Restricted £	Total £
Current assets	245,510	111,913	357,423
Other net current assets/(liabilities)	(9,287)	(15,274)	(24,561)
	236,223	96,639	332,862
	=====	=====	=====
2024	Unrestricted £	Restricted £	Total £
Current assets	336,580	118,809	455,389
Other net current liabilities	(5,837)	(5,276)	(11,113)
	330,743	113,533	444,276
	=====	=====	=====