PARENTING ACROSS SCOTLAND (a Scottish Charitable Incorporated Organisation)

Annual Report and Accounts For the year ended 31 March 2022

Registered Charity – SC047892



Annual Report and Accounts For the year ended 31 March 2022

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Charity Information

Charity number

SC047892

Trustees

Ross McCulloch Lesley Kelly Neil Mathers (appointed June 2021) Linn Sailer (appointed June 2021) John McAteer (resigned June 2021)

PAS members group

Children in Scotland Aberlour Contact One Parent Families Scotland Families Outside Relationships Scotland Scottish Adoption Scottish Commission for People with Learning Disabilities Scottish Families Affected by Alcohol and Drugs

Principal office

18 York Place Edinburgh EH1 3EP

Independent Examiner

Elaine Alsop ACA DChA EA Independent Ltd 1 Rosebery Place Dunbar East Lothian EH42 1AQ

Trustees' Annual Report

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 March 2022.

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 is funded through the Scottish Government Children, Young People & Families Early Intervention Fund (CYPFEIF) to employ two members of staff to deliver the services of the charity and manage its administration.

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.

Trustees' Annual Report

Achievements and performance

Background

In 2021/22, Covid continued to dominate everyday life. Parents and carers felt the impact of repeated lockdowns and public health mitigations along with repeated closures of nurseries and schools, and, for many, a loss in income. PAS member organisations worked to support parents and carers who were bearing the brunt of the pandemic, and PAS used the combined knowledge from members to inform its policy work and consultation responses.

It continued to affect our working practices as, along with many organisations, we continued to work from home. PAS continues to rent office space and over this period, there has been some return to the office with some hybrid working. The future remains uncertain as to what working practices will be adopted as restrictions lift.

Policy work

The United Nations Convention on the Rights of the Child

In March 2021, the Scottish Parliament passed the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Bill with the intention that it would come into force six months later. However, the Bill was referred to the UK Supreme Court and it was found that sections of the Bill went beyond the competence of the Scottish Parliament. The Scottish Government pledged to amend the Bill to bring it within competence and return it to the Scottish Parliament as soon as possible. However, at the time of writing, there has been no progress on this. PAS, along with other children and family organisations, are disappointed by this delay and have lobbied with other organisations for Scottish Government to bring back the Bill to the Scottish Parliament as soon as possible.

PAS and its member organisations continue to support the incorporation of the United Nations Convention of the Rights of the Child (UNCRC) into Scots Law believing that it will improve lives for families and represents a major milestone in ensuring that children and families have their rights respected. The UNCRC acknowledges the family as the natural environment for bringing up children and states that the state must provide families with the necessary care and protection to do so.

"Convinced that the family, as the fundamental group of society and the natural environment for the growth and well-being of all its members and particularly children, should be afforded the necessary protection and assistance so that it can fully assume its responsibilities within the community,

Recognizing that the child, for the full and harmonious development of his or her personality, should grow up in a family environment, in an atmosphere of happiness, love and understanding..."

Trustees' Annual Report

Achievements and performance continued

PAS sits on the Scottish Government's Strategic Implementation Board for incorporation of the UNCRC into Scots Law to ensure that parents' interests are represented. Even with the delay to the Bill being passed, there is much that can be done to implement the Convention in Scots Law.

In order to realise rights for their children, it is crucial that parents and carers are aware of their children's rights under the UNCRC. PAS was concerned that while children were being made aware of their rights, not enough attention was being paid to ensure parents and carers knew about their children's rights. PAS coordinated a letter from parents' organisations expressing this concern and calling for action. Consequently, a Scottish Government group, the UNCRC Parents Network, has now been set up to advance this and has started its work. PAS continues to be involved with this group and to work to ensure that parents and carers are informed about the UNCRC.

Because we believe that children's rights are so important to families, we have been running a series of webinars about the UNCRC in the context of the family. So far, the webinars have been:

- The UNCRC what does it mean for families in Scotland?
- The UNCRC supporting families poverty, housing and family support
- The UNCRC making the right to play real for parents and children

The events were attended by 248 practitioners and the recordings of the webinars have attracted 335 views on the PAS YouTube channel.

Poverty

PAS member organisations have reported for several years that the biggest problem facing the families they work with has been poverty, simply having insufficient money to live on. Austerity took money from families on low incomes throwing more people into poverty. Then the pandemic came along, resulting in furlough and redundancies, and compounding existing problems. And now the cost-of-living crisis means that even more families are struggling just to stay afloat.

As a member of the End Child Poverty Coalition, PAS worked to highlight child poverty and press for solutions. Along with others, we campaigned for the doubling of the Scottish Child Payment to ensure that families on the lowest incomes were kept afloat. Scottish Government's commitment to double the Payment was most welcome and will help many families escape from the rising tide of poverty.

In 2021 PAS commissioned questions in an Ipsos Scotland parental omnibus about family finances. The poll showed even before the cost-of-living crisis of early 2022, parents were struggling to pay their bills and were unable to save for the future.

Trustees' Annual Report

Achievements and performance continued

In late 2021, when asked about what financial challenges they had experienced over the previous year:

- Almost half of parents in Scotland (46%) were finding it more difficult to afford their household bills, compared to the same time the previous year
- 47% of parents Scotland had had to make reductions in the amount of money [they were] able to put aside or save for the future
- Around one in five parents in Scotland had experienced a reduction in earnings (22%) or working hours (18%) in the last year.

PAS produced a briefing which was circulated to politicians and policymakers. The survey results attracted widespread coverage in the print and broadcast media highlighting the situation of family finances.

Much still needs to be done. The new Tackling Child Poverty Delivery Plan has much to commend it but needs to be well implemented and monitored to ensure that it meets its aspirations and ensures that no child in Scotland lives in poverty.

Equal Protection from Assault

PAS has continued to sit on the Equal Protection Implementation Group which is implementing the Children (Equal Protection from Assault) (Scotland) Act.

Early Years

In June 2021, PAS held a successful webinar about the impact of the pandemic and lockdowns on families in the early years. Since then, a small group has continued to meet and progress this agenda working together to influence Scottish Government to invest in the early years.

Consultation responses

PAS has submitted responses to a number of Government consultations this year on issues which affect parents and carers. We responded to a UK Government consultation on data sharing advocating for the HMRC to share data with Scottish local authorities to enable them to identify children eligible for Early Learning and Childcare. Our response to the National Planning Framework concentrated on the need for space for play for children, and on early learning provision being included in housing developments. We responded to the Scottish Parliament's Health Inequalities Inquiry with a focus on early years.

Media

Over the past year, PAS has had extensive coverage in the media with articles about the costof-living crisis, poverty and family support. It has also had several opinion pieces in the media.

Information

Parents and carers need reliable information and support to bring up their children. PAS contributes to this in a number of ways: through providing information directly through its website and social media channels, by conveying Government and public health messages to parents, and by influencing how others provide information to parents and carers.

Trustees' Annual Report

Achievements and performance continued

The PAS website pulls together a wide range of information and resources for parents, carers and practitioners.

In 21/22, 56,310 people used the PAS website, viewing 133,619 pages. The most popular section of the website is the 'information for families' section where the most visited pages were information about pregnancy and baby development; money and benefits; and how to find free parenting classes and courses.

The 'information for practitioners' section provides policy, practice and research updates. The 'Facts about Families' section which provides an overview of family make-up in Scotland was the most popular section. PAS continued to put out its quarterly newsletter to practitioners and policymakers throughout Scotland providing up to date information and guidance to the sector.

PAS works closely with Scottish Government, Parent Club and the Public Health Scotland to ensure that key messages reach parents and carers, such as, for example, information about new Scottish Social Security benefits (the Best Start Grant and Scottish Child Payment), Covid 19 vaccinations for pregnant women and for 5-11 year-olds. Many schools, nurseries and family support organisations follow PAS social media accounts and share posts ensuring wide distribution to parents and carers.

In order to ensure that their information reaches out to all types of families, PAS provides comment and feedback to Scottish Government and Public Health Scotland on their information campaigns and, where possible, contributes to 'road-testing' the information with parents.

Using the strength of the partnership

One of the key strengths of PAS is the collective knowledge and expertise brought by its membership base of organisations who work with tens of thousands of parents and carers throughout Scotland, in particular, those who are marginalised and whose voices are seldom heard. Their participation in PAS means that what we do is always informed by their work alongside parents and carers and that we are able to ensure that a broad range of parents' voices is heard by policymakers.

We would like to thank our member organisations for their vital contribution to the work of PAS.

Sustainability

PAS continues to develop as an independent charity. Last year it appointed new trustees; this year the trustees elected Neil Mathers as the convenor of the Board. Subsequently the trustees developed a Governance handbook setting out responsibilities and accountability. PAS is working to develop a new three year strategy and to diversify its funding base.

Trustees' Annual Report

Financial Review

PAS core income from Scottish Government has remained stable this year as a grant from the Cora Foundation's Children, Young People and Families Early Intervention Fund. Additionally, it has attracted some additional funding to cover staff time on a small external project. In 2021/22 PAS used funding from the previous year's reserves to supplement our income.

In the year to 31 March 2022 the charity had receipts of £103,553 (2021: £112,001) and payments of £105,834 (2021: £105,634), giving net payments of £2,281 (2021: net receipts £6,367). Total funds under management at 31 March 2022 were £53,993 (2021: £56,274), all of which 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, such as staff redundancies in the event of a withdrawal of funding. It is estimated that three months running costs, together with staff redundancies would be in the region of £50,000 to £55,000. As at 31 March 2022, unrestricted reserves were £53,993. The trustees consider that reserves are at a healthy level and reserves are sufficient to comply with the reserves policy given the early stages of the charity, and.

Funding has been confirmed for 22/23 and so the current level of reserves is sufficient; this will be reviewed again in light of 23/24 funding.

Trustee remuneration and expenses

The trustees did not receive any remuneration during the period or expenses from PAS during the year to 31 March 2022.

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, long-term illness of key staff members and pandemics and associated public health measures. The Trustees regularly monitor all reserves to ensure that sufficient funds are held to cover likely eventualities.

The Covid-19 pandemic along with the associated lockdowns and other restrictions continued to have an impact on PAS' activities. In mid-March 2020, PAS moved out of the office and onto home working, working with existing technology and implementing new systems and ways of working to enable staff to work from home. PAS successfully pivoted to digital platforms and put on successful events.

In 2021/22, staff continued to work from home and sometimes from the office. As restrictions ease in 2022/23 PAS will continue to assess its ways of working and to make decisions about this in the best interests of the charity.

Trustees' Annual Report

Plans for future periods

The charity is continuing its work in all areas as described under the Achievements and Performance section. Funding from CYPFEIF is in place to end March 2023. Other funding will be sourced as appropriate for specific projects.

Approved by the Trustees and signed on their behalf

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Neil Mathers 9 June 2022

### Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 10 and 11 and the related notes on pages 12 to 14.

#### 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 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.

Elaine Alsop ACA DChA 1 Rosebery Place Dunbar East Lothian 9 June 2022

# Receipts and Payments Account For the year ended 31 March 2022

| Receipts from                                 | Notes  | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-----------------------------------------------|--------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Grants and donations<br>Charitable activities | 2<br>3 | -<br>-<br>                         | 100,000<br>3,553<br>103,553      | 100,000<br>3,553<br>103,553 | 112,001<br><br>             |
| Payments on                                   |        |                                    |                                  |                             |                             |
| Charitable activities                         | 4      | 800                                | 105,034                          | 105,834                     | 105,634                     |
| Total payments                                |        | 800                                | 105,034                          | 105,834                     | 105,634                     |
| Net receipts/(payments) before transfers      | ore    | (800)                              | (1,481)                          | (2,281)                     | 6,367                       |
| Transfers                                     |        | 1,519                              | (1,519)                          | -                           | -                           |
| Net receipts                                  |        | 719                                | (3,000)                          | (2,281)                     | 6,367                       |

The notes on pages 12 to 14 form part of these accounts

### Statement of Balances As at 31 March 2022

| Notes                                | Unrestricted | Restricted | Total   | Total  |
|--------------------------------------|--------------|------------|---------|--------|
|                                      | Funds        | Funds      | Funds   | Funds  |
|                                      | 2022         | 2022       | 2022    | 2021   |
|                                      | £            | £          | £       | £      |
| Opening fund balances                | 53,274       | 3,000      | 56,274  | 49,907 |
| Net (payments)/receipts for the year | 719          | (3,000)    | (2,281) | 6,367  |
| Closing fund balances at 31 March    | 53,993       | -          | 53,993  | 56,274 |
| Cash and bank balances at 31 March   | 53,993       | -          | 53,993  | 56,274 |

#### The following balances are to provide further information as at 31 March 2022

|                                   | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Computer equipment                |                                    |                                  |                             |                             |
| At purchase cost                  | 1,828                              | -                                | 1,828                       | 1,828                       |
| At current value                  | -                                  | -                                | -                           | 457                         |
| Due to PAS<br>Pension overpayment | -                                  | 722                              | 722                         | -                           |
| Orace d has DAO                   |                                    |                                  |                             |                             |
| Owed by PAS                       |                                    | 2.074                            | 2 074                       |                             |
| Payroll taxes for March 2021      | -                                  | 2,971                            | 2,971                       | -                           |
| Consultant fees                   | -                                  | 300                              | 300                         | -                           |
| IT support                        | -                                  | 100                              | 100                         | -                           |
| Independent examination fee       | 600                                | -                                | 600                         | 600                         |

Approved by the Trustees on 9 June 2022 and signed on their behalf by:

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**Neil Mathers** 

### Notes to the Accounts For the year ended 31 March 2022

#### 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

3.

|                                                    | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|----------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| CYPFEIF                                            | -                                  | 100,000                          | 100,000                     | 100,000                     |
| Stirling University Research                       | -                                  | -                                | -                           | 8,000                       |
| Open Kindergarten                                  | -                                  | -                                | -                           | 4,001                       |
|                                                    | -                                  | 100,000                          | 100,000                     | 112,001                     |
|                                                    |                                    |                                  |                             |                             |
| Receipts from charitable activitie                 | S                                  |                                  |                             |                             |
|                                                    | £                                  | £                                | £                           | £                           |
| Consultancy:<br>Other consultancy and similar fees |                                    | 2 552                            | 2 552                       |                             |
|                                                    | -                                  | 3,553                            | 3,553                       | -                           |
|                                                    | -                                  | 3,553                            | 3,553                       | -                           |
|                                                    |                                    |                                  |                             |                             |

#### Notes to the Accounts For the year ended 31 March 2022

#### 4. Charitable activities

|                              | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Staff costs                  | -                                  | 79,296                           | 79,296                      | 84,847                      |
| Staff travel & training      | -                                  | 203                              | 203                         | 311                         |
| Consultant fees              | -                                  | 4,415                            | 4,415                       | 2,475                       |
| Research costs               | -                                  | 6,599                            | 6,599                       | -                           |
| Website development & IT     | -                                  | 1,968                            | 1,968                       | 3,637                       |
| Facilities & administration* | -                                  | -                                | -                           | 11,852                      |
| Office rent                  | -                                  | 4,556                            | 4,556                       | -                           |
| IT support                   | -                                  | 4,101                            | 4,101                       | -                           |
| Insurance                    | -                                  | 273                              | 273                         | -                           |
| Professional fees            | -                                  | 3,032                            | 3,032                       | 1,700                       |
| Subscriptions & memberships  | -                                  | 391                              | 391                         | 212                         |
| Bank charges                 | -                                  | 200                              | 200                         | -                           |
| Accountancy                  | 800                                | -                                | 800                         | 600                         |
|                              | 800                                | 105,034                          | 105,834                     | 105,634                     |
|                              |                                    |                                  |                             |                             |

The March 2022 independent examination fee of £600 (2021: £600) is included in the statement of balances.

\*Facilities and administration represent the hosting fee charged by Children in Scotland in 2021. In April 2021, the charity moved to new premises and incurred its own rent, IT and other administration costs.

#### 5. Staff costs

| £                     | £                                                            | £                                                              | £                                                                                             |
|-----------------------|--------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| -<br>-<br>-<br>-<br>- | 71,502<br>7,427<br>(4,000)<br>5,902<br>714<br>722<br>(2,971) | 71,502<br>7,427<br>(4,000)<br>5,902<br>714<br>722<br>(2,971)   | 71,502<br>7,443<br>-<br>5,902<br>-<br>-<br>-                                                  |
|                       | 79,296                                                       | 79,296                                                         | 84,847                                                                                        |
|                       | £                                                            | - 7,427<br>- (4,000)<br>- 5,902<br>- 714<br>- 722<br>- (2,971) | - 7,427 7,427   - (4,000) (4,000)   - 5,902 5,902   - 714 714   - 722 722   - (2,971) (2,971) |

### 6. Related party transactions

No payments were made to trustees for remuneration or travelling expenses.

### Notes to the Accounts For the year ended 31 March 2022

#### 7. Funds

|                                                                                     | Balance at<br>31 March<br>2021<br>£ | Receipts<br>£         | Payments<br>£             | Transfers<br>£   | Balance at<br>31 March<br>2022<br>£ |
|-------------------------------------------------------------------------------------|-------------------------------------|-----------------------|---------------------------|------------------|-------------------------------------|
| Unrestricted Funds                                                                  | 53,274                              |                       | (800)                     | 1,519            | 53,993                              |
| <b>Restricted Funds</b><br>CYPFEIF<br>Stirling University<br>Research<br>OK Project | -<br>3,000                          | 100,000<br>-<br>3,553 | (101,481)<br>-<br>(3,553) | 1,481<br>(3,000) | -                                   |
| ORFIOJECI                                                                           | 3,000                               | 103,553               | (105,034)                 | (1,519)          |                                     |
| Total Funds                                                                         | 56,274                              | 103,553               | (105,834)                 | -                | 53,993                              |

#### 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.

**Stirling University Research:** Funds received for a research project to represent payment for contribution to the project of staff time. Project has been completed.

**OK Project:** Staff time funded by the Scottish Government's Social Innovation Fund (via Children in Scotland).

**Transfers between funds:** A transfer of funds has been made from unrestricted funds to meet the shortfall in CYPFEIF funding during the 12-month period against the actual expenditure of the project. A further transfer has been made from the Stirling University Research project to unrestricted on completion of the project.