(a Scottish Charitable Incorporated Organisation)

Annual Report and Accounts For the year ended 31 March 2023

Registered Charity – SC047892



Annual Report and Accounts For the year ended 31 March 2023

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Charity Information

Charity number

SC047892

Trustees

Ross McCulloch Lesley Kelly (resigned August 2023) Neil Mathers Linn Sailer

PAS Members Group

Aberlour
Children in Scotland
Contact
Families Outside
Home-Start
One Parent Families Scotland
Relationships Scotland
Scottish Adoption
Scottish Commission for People with Learning Disabilities (until January 2023)
Scottish Families Affected by Alcohol and Drugs

Principal Office

18 York Place Edinburgh EH1 3EP

Independent Examiner

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

Trustees' Annual Report For the year ended 31 March 2023

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 March 2023.

Structure, governance and management

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

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

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

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

Objectives and activities

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

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

PAS exists to fulfil the following charitable objectives:

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

Trustees' Annual Report For the year ended 31 March 2023

Achievements and performance

Background

In 2022/23 PAS and its member organisations worked to support parents and carers who were bearing the brunt of the cost of living crisis which followed on rapidly from the impact of the Covid-19 pandemic. For many people, the day to day challenges of parenting escalated, and families experienced higher levels of stress and insecurity. PAS worked to support the crucial role of member organisations in providing lifeline support, resources and services, and also to highlight emerging issues to policymakers.

Policy work

The United Nations Convention on the Rights of the Child

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..."

Preamble to the UNCRC

Throughout 2022/23 PAS has continued its membership of the Scottish Government's Strategic Implementation Board for incorporation of the UNCRC into Scots Law to ensure that parents' interests are represented. Previously in 21/22, 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 led on the call for this issue to be addressed by Scottish Government and the UNCRC Parents Network was set up to advance this work. In 2022/23 PAS continued to be involved with this network and to work to ensure that parents and carers are informed about the UNCRC.

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Every year, thousands of families in Scotland are caught up in the criminal justice system with huge impacts on family lives, and particularly on the lives of their children. Recognising the significance of understanding what the introduction of the United Nations Convention on the Rights of the Child in Scotland means for families in the justice system, in September 2022 PAS responded by hosting a webinar 'UNCRC:families, rights and the justice system'. This event focused on how can we use the UNCRC to ensure that children and families caught up in the justice system are treated more fairly and achieve better outcomes. The audience was varied with 77 participants from local authorities, academia and the third sector.

Early Years

In August 2022 PAS hosted a successful multi-day visit from Swedish parenting practitioners with officials from Scottish Government and Corra Foundation in attendance with our team. Our visitors participated in a full programme of daily visits to member organisations and other relevant agencies designed to enrich understanding and facilitate knowledge transfer between both countries.

PAS and our partner, the University of Stirling, were invited to deliver a paper on the experience of developing and testing Open Kindergarten appraoches in Scotland at an international conference about Open PreSchools (Open Kindergartens) in Uppsala, Sweden.

Also, the Director of PAS presented to the Children in Scotland Voices Forum on the theme of 'Early Years: what do parents and children need?'. She also continued to contribute to sector and public meetings, events and publications throughout the year.

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. The new 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 have campaigned for the doubling of the Scottish Child Payment to ensure that families on the lowest incomes were kept afloat. The action by Scottish Government to implement the uplift was welcomed however not all families, notably those with older children, could benefit immediately. In August 2022 PAS wrote to the First Minister calling for the Scottish Child Payment bridging payment designed to support those families to be doubled also.

In July 2022 our PAS Director's article on The Politics of Poverty was published in Third Force News which reaches an extensive audience. She drew attention to the plight of families: "It is hard to overstate the impact the cost of living crisis will have on the poorest families. We know of

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too many families already living lives of quiet desperation, forced to turn to foodbanks for food and to charities for help with bills. And this is before the storm really hits. Disposable incomes are set to fall by 2.2%, the steepest decline since records began in 1956. Benefits are rising by just 3.1% while inflation will soon hit 8%. For those living on the lowest incomes, this will have the biggest impact."

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.

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.

The PAS website pulls together a wide range of information and resources for parents, carers and practitioners. In 22/23, the PAS website was accessed 55,734 times, with 123,562 page views. Our most viewed content was on tips for parenting teenagers, followed by those of pregnancy and baby development and facts about families.

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 22/23, our X/Twitter account had 6945 followers, with Facebook having 2700 followers. We continued to review our social media accounts for relevance and utility, ensuring that there was coverage and distribution of the issues that matter to parents, members and stakeholders.

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

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.

Trustees' Annual Report For the year ended 31 March 2023

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. Our members have continued to contribute their time, energy and expertise this year, ensuring that the dynamic we create enables us always to offer more than the sum of our parts. We would like to thank our member organisations for their vital contribution to the work of PAS.

Financial Review

PAS core income has continued to be from the Scottish Government as a grant from the Cora Foundation's Children, Young People and Families Early Intervention Fund. Additionally, it has attracted some additional funding to cover staff time on a small external project. In 2022/23 PAS used funding from the previous year's reserves to supplement income.

In the year to 31 March 2023 the charity had receipts of £107,322 (2022: £103,553) and payments of £109,097 (2022: £105,834), giving net payments of £1,775 (2022: net payments £2,281). Total funds under management at 31 March 2023 were £52,218 (2022: £53,993), 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 in the event of loss or fluctuations in funding and cashflow. It is estimated that three months running costs, together with staff redundancies would be in the region of £50,000 to £55,000. As at 31 March 2023, unrestricted reserves were £52,218. 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.

Funding has been confirmed for 23/24 and so the current level of reserves is sufficient; this will be reviewed again in light of 24/25 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 2023.

Trustees' Annual Report For the year ended 31 March 2023

Major risks facing the charity

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

Plans for future periods

Following the retirement of our Director this year, the organisation has appointed a new Chief Executive who will start work in October 2023, leading and continuing our work, with an increased focus on diversifying income streams. In addition, PAS is refreshing its strategic priorities over the coming year to ensure that its work aligns with changes in the operating environment and, crucially, offers what is most needed to provide the most positive impact on parenting in Scotland.

Approved by the Trustees and signed on their behalf

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Neil Mathers
5 October 2023

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 9 and 10 and the related notes on pages 11 to 13.

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.

John Paul FCIE 29 Avon Crescent

Broughty Ferry
Dundee
DD5 3TX

Date: 6 October 2023

Receipts and Payments Account For the year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Receipts from		~	-	-	~
Grants and donations Charitable activities	2 3	2,322	105,000	105,000 2,322	100,000
		2,322	105,000	107,322	103,553
Payments on					
Charitable activities	4	600	108,497	109,097	105,834
Total payments		600	108,497	109,097	105,834
Net receipts/(payments) be transfers	fore	1,722	(3,497)	(1,775)	(2,281)
Transfers		(3,497)	3,497	-	-
Net payments		(1,775)	-	(1,775)	(2,281)

The notes on pages 11 to 13 form part of these accounts

Statement of Balances As at 31 March 2023

Notes	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2023	2023	2023	2022
	£	£	£	£
Opening fund balances	53,993	-	53,993	56,274
Net (payments)/receipts for the year	(1,775)		(1,775)	(2,281)
Closing fund balances at 31 March	52,218	-	52,218	53,993
Cash and bank balances at 31 March	52,218		52,218	53,993

The following balances are to provide further information as at 31 March 2023

	2023 £
Owed by PAS	
Interim ČEO	4,500
Accounting support	800
Professional fees	733
Independent examination fee	200

Approved by the Trustees on 5 October 2023 and signed on their behalf by:

re_____

Neil Mathers

The notes on pages 11 to 13 form part of these accounts

Notes to the Accounts For the year ended 31 March 2023

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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
CYPFEIF	-	105,000	105,000	100,000
		105,000	105,000	100,000
3. Receipts from charitable activities	£	£	£	£
Consultancy: University of Aberdeen University of Stirling	2,322	- -	2,322	3,553
	2,322	-	2,322	3,553

Notes to the Accounts For the year ended 31 March 2023

4. Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Staff costs	-	82,828	82,828	79,296
Staff travel & training	-	240	240	203
Meetings, events, conferences	-	5,927	5,927	
Consultant fees	-	-	-	4,415
Research costs	-	-	-	6,599
Website development & IT	-	3,994	3,994	1,968
Office rent	-	5,276	5,276	4,556
IT support	-	3,606	3,606	4,101
Insurance	-	890	890	273
Professional fees	-	3,596	3,596	3,032
Subscription & membership fees	-	1,340	1,340	391
Bank charges	-	-	-	200
Accountancy	600	800	1,400	800
	600	108,497	109,097	105,834

The March 2023 independent examination fee of £200 (2022: £600) is included in the statement of balances.

5. Staff costs

£	£	£	£
-	48,384	48,384	71,502
-	5,057	5,057	7,427
_	(5,000)	(5,000)	(4,000)
_	5,299	5,299	6,624
_	714	714	714
-	3,774	3,774	(2,971)
-	12,848	12,848	_
-	11,752	11,752	-
-	82,828	82,828	79,296
	£	- 48,384 - 5,057 - (5,000) - 5,299 - 714 - 3,774 - 12,848 - 11,752	- 48,384 48,384 - 5,057 5,057 - (5,000) (5,000) - 5,299 5,299 - 714 714 - 3,774 3,774 - 12,848 12,848 - 11,752 11,752

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 2023

7. Funds

	Balance at 31 March 2022 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2023 £
Unrestricted Funds	53,993	2,322	(600)	(3,497)	52,218
Restricted Funds CYPFEIF	-	105,000	(108,497)	3,497	
Total Funds	53,993	107,322	(109,097)	-	52,218

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.

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.