



Shared Parenting Scotland

Report and financial statements
Year ended 31 March 2024

Charity no. : SC042817

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 31 March 2024.

Members of the Board are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end are detailed on page 6.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE

The charitable purposes of Shared Parenting Scotland are set out in our Constitution. The objects are:

- For the relief of parents and their children and other close family members living in Scotland or having a family member in Scotland who are suffering from the consequences of divorce or separation by providing advice, assistance and other support and, in so doing, helping parents stay in touch with their children after divorce or separation;
- To further the emotional development of children in Scotland whose parents have divorced or separated by encouraging shared parenting arrangements which enable such children to have continuing and meaningful relationships with both their parents; and
- To conduct study and research into problems concerned with children in Scotland who are deprived of the presence of a parent in their family, and into the problems concerned with establishing good relations between parents who do not live together, and to publish the useful results of all such study and research in order to encourage appropriate changes in professional and public opinion.

ENQUIRIES AND SUPPORT

During 2023-24 Shared Parenting Scotland has seen a continued growth in enquiries and an increased number of enquiries from mothers. The helpline handled 5147 separate enquiry items in 2023, compared with 4262 items in 2022.

Our monthly group meetings in Aberdeen, Dundee, Edinburgh, Glasgow and Stirling and one online meeting every month have continued. Numbers attending these meetings are still lower than before Covid, but they still help a lot of people to explore issues and hear how other people have fared. We continue to be grateful for the 35 family lawyers across Scotland who attend these meetings and provide legal and tactical information. 541 parents attended these group meetings in 2023 compared with 483 in 2022.

PUBLISHED AND ONLINE INFORMATION

Shared Parenting Scotland provides a wide range of news and information through its web site and publications. The web site www.sharedparenting.scot includes news postings which are sent out to supporters in a regular email newsletter.

The use of WhatsApp groups continues to grow. Messages can be posted at any time. Some of them are enquiries relating to current problems in dealing with an ex-partner and some relate to more general parenting issues, such as suggestions for local children's activities or for dealing with a fussy eater. Staff and trained volunteers monitor these postings to ensure accuracy of suggestions and the people posting are very willing to write supportive messages when a parent makes progress. This continues to provide a safe and confidential forum for our service users – far better than them expressing frustration on Facebook or Twitter. All WhatsApp users have to abide by our discussion code of conduct.

As well as the information on the web site we publish more extensive guides covering the following topics: “Representing Yourself in the Scottish Family Court”, “User Guide to Child Welfare Reports”, and “Equal Parents - Clearing the obstacles to involvement of non-resident parents in their children's education”.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

TRAINING

The evaluation of the pilot of the New Ways For Families® programme in Scotland by Dr Jeff Chang from Athabasca University in Canada was launched at an event in the Scottish Parliament in May 2023 attended by then Minister for Community Safety Elena Whitham MSP. The event was also attended by the CEO of the High Conflict Institute Megan Hunter and the Chief Innovation Officer Bill Eddy. These online training modules and coaching were developed by the High Conflict Institute in San Diego USA. Shared Parenting Scotland now has an exclusive licence to deliver the programme across the United Kingdom. The evaluation showed that parents who undertook the programme New Ways for Families®, delivered on-line with the support of trained and committed coaches, is a valuable option in a continuum of services for parents embroiled in high-conflict separations.

We have also developed a training course to support parents who are not seeing their children. Love, Loss and Living was designed for us by psychotherapist Jan Montgomery and an online version has now been developed to make it more widely available. The people taking the online course will also have the chance to support each other through group sessions either online or face-to-face. Funding through the Community Mental Health and Wellbeing programmes in Edinburgh and Glasgow was used to develop this course and train parents in these cities.

STAFFING AND SUPPORT

With a team of seven staff the charity has a significantly increased capacity, albeit that only one staff member is working full time. We thank the trustees for their continuing support.

POLICY

The Scottish Parliament Cross Party Group on Shared Parenting continues to meet, bringing MSPs and organisations together to consider ways to develop and support shared parenting in Scotland.

None of the changes brought about by the Children (Scotland) Act 2020 have yet been implemented, and we have regular meetings with the family justice civil servants and other key organisations to consider how these changes will work.

The National Manager Ian Maxwell spoke about our work including the evaluation of the New Ways For Families® programmes at two international conferences in 2023, the International Council For Shared Parenting conference in Athens and the Association of Family and Conciliation Courts conference in Los Angeles.

Thanks to funding from the University of Aberdeen we had a student intern working for us in Summer 2023. Natalia Rucka researched and wrote the report “Learning From Abroad” about international developments in resolving family disputes outside court which could benefit the Scottish family law system. This described developments in the USA, the Netherlands, Israel, Singapore, Alaska and England and Wales.

Report of the trustees

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS & PERFORMANCE (continued)

FUNDING

Shared Parenting Scotland is very grateful for the support it has received from a wide range of sources.

Grant funding was received from the Tudor Trust, the Children, Young People and Families Early Intervention Fund, Scottish Government Justice Directorate, Edinburgh and Glasgow Community Health and Wellbeing Funds, Veterans' Foundation and Robertson Trust. Donations were also gratefully received from Commonweal Fund, Hillcrest Foundation, Nancie Massey Charitable Trust, Pettigrew Charitable Trust, Souter Charitable Trust and Westwood Charitable Trust.

FINANCIAL REVIEW

Total income for the year ended 31 March 2024 was £220,198 (2023: £192,830). £37,664 (2023: £45,096) received during the year was unrestricted and £182,534 (2023: £147,734) was restricted. Total expenditure for the year was £202,306 (2023: £198,254). The charity had a surplus for the year of £17,892 (2023: deficit £5,424).

Reserves policy

The charity's accumulated surplus stands at £26,387 (2023: £8,495) at the balance sheet date. At 31 March 2024, the charity holds restricted funds of £12,000 (2023: £nil) (for more detailed information see Note 10) and unrestricted general funds of £14,387 (2023: £8,495). The Charity's free reserves were £14,387 (2023: £8,495) at 31 March 2024.

Shared Parenting Scotland has a statement of ambition that reserves of approximately three months' unrestricted expenditure should be maintained (approximately £8,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Shared Parenting Scotland is a Scottish Charitable Incorporated Organisation, number SC042817, registered in December 2011 and is governed by its Constitution.

Appointment and training of Trustees

At each AGM, the members may elect any member to be a charity trustee and the board may at any time appoint a member to be a charity trustee. At each AGM, all of the charity trustees must retire from office, but may be re-elected. The maximum number of charity trustees is 8 and minimum number is 3.

Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Shared Parenting Scotland
Charity registration number:	SC042817
Registered and principle office:	10 Palmerston Place Edinburgh EH12 5AA
Trustees	Sumit Ghosh (Chair) Margaret Ashman (Secretary) Joe Mandava (Treasurer from 27 April 2023) Guy Holloway Julie Bills Amee Hood (resigned 5 June 2024) Will Kay Nicky Miller (appointed 26 October 2023)
Key Management Personnel	Ian Maxwell, National Manager
Independent Examiner	Anne Campbell Chartered Accountant, FCA Stripe Accountants Ltd 5 South Charlotte Street Edinburgh EH2 4AN

Report of the trustees

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

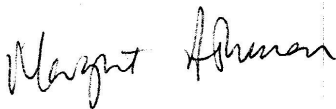
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 19th August 2024 and signed on its behalf by



Margaret Ashman
Secretary

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF SHARED PARENTING SCOTLAND

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 18.

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 charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts 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 Accounts 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 other than that disclosed below

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
 - 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.

Anne Campbell

Anne Campbell FCA
Chartered Accountant
Stripe Accountants Ltd
Edinburgh
21 August 2024

Statement of financial activities

		Unrestricted funds £	Restricted funds £	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Income from:					
Donations and legacies	2	34,045	182,534	216,579	191,747
Charitable activities	3	3,255	-	3,255	945
Investments		364	-	364	138
Total Income		37,664	182,534	220,198	192,830
Expenditure on:					
Raising funds	4	(290)	-	(290)	(174)
Charitable activities	4	(31,482)	(170,534)	(202,016)	(198,080)
Total Expenditure		(31,772)	(170,534)	(202,306)	(198,254)
Net income / (expenditure)		5,892	12,000	17,892	(5,424)
Net movement in funds		5,892	12,000	17,892	(5,424)
Reconciliation of funds:					
Total funds brought forward		8,495	-	8,495	13,919
Total funds carried forward	10,11	14,387	12,000	26,387	8,495

The accompanying accounting policies and notes form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Balance Sheet

		2024	2023
	Note	£	£
Current assets			
Debtors and prepayments	8	24,449	6,978
Cash at bank and in hand		17,982	25,767
		42,431	32,745
Creditors: amounts falling due within one year	9	(16,044)	(24,250)
Net current assets		26,387	8,495
TOTAL ASSETS LESS CURRENT LIABILITIES		26,387	8,495
Funds			
Unrestricted funds: General	10	14,387	8,495
Restricted funds	10	12,000	-
Total charity funds		26,387	8,495

Approved by the Board of Trustees on 19th August 2024 and signed on their behalf by:



Joe Mandava, Treasurer
Shared Parenting Scotland SC042817

The accompanying accounting policies and notes form part of these financial statements

Notes to the financial statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the 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) (effective in October 2019) – Charities SORP (FRS 102).

Shared Parenting Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is registered with the Office of the Scottish Regulator (OSCR) under charity number SC042817. The address of the registered office is given on page 6.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when 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.

Expenditure

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred.

Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities.

Support costs include central functions and have been allocated to cost categories on a direct basis.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Notes to the financial statements

1 Accounting policies (continued)

Creditors

Creditors and provisions are recognised where the charity 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 after allowing for any discounts due.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors and accrued income. Financial liabilities comprise bank overdraft, trade creditors, other creditors and accruals.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

Notes to the financial statements

2 Donations and legacies

	Unrestricted funds		Year ended	Year ended
	General funds	Restricted funds	31 March 2024	31 March 2023
	£	£	£	£
Donations - Trusts	3,750	-	3,750	11,500
Donations - General	25,484	-	25,484	26,422
Donations - Kiltwalk	4,811	-	4,811	9,611
Donation – Legal Representation Aberdeen Council of Voluntary Organisations	-	9,800	9,800	3,660
Dundee Volunteer and Voluntary Action	-	7,290	7,290	-
Grants – The Veterans’ Foundation	-	10,000	10,000	-
Grants – The Trades House of Glasgow Commonweal Fund	-	830	830	-
Grants – Robertson Trust	-	30,500	30,500	-
Grants - The Tudor Trust	-	10,000	10,000	35,000
Grants – Corra Foundation CYPFEIF & ALECF	-	34,650	34,650	34,650
Grants – Corra Foundation Comic Relief	-	-	-	15,180
Grants – Allen Lane Foundation	-	-	-	4,500
Grants - Scottish Government Justice	-	50,485	50,485	42,924
Grants – Glasgow CVS CMHWF	-	10,000	10,000	-
Grants – Edinburgh VOC CMHWF	-	9,979	9,979	8,300
Grants – Hillcrest Foundation	-	5,000	5,000	-
Grants - Souter Charitable Trust	-	3,000	3,000	-
Grants – University of Aberdeen	-	1,000	1,000	-
	<u>34,045</u>	<u>182,534</u>	<u>216,579</u>	<u>191,747</u>

Income from donations and legacies was £216,579 (2023: £191,747) of which £34,045 (2023: £44,013) was unrestricted general and £182,534 (2023: £147,734) was restricted.

3 Income from charitable activities

	Unrestricted funds		Year ended	Year ended
	General funds	Restricted funds	31 March 2024	31 March 2023
	£	£	£	£
Training courses	3,255	-	3,255	945
	<u>3,255</u>	<u>-</u>	<u>3,255</u>	<u>945</u>

Income from charitable activities was £3,255 (2023: £945). All income received during the year and the prior year was unrestricted general.

Notes to the financial statements

4 Expenditure on

	Unrestricted funds General funds £	Restricted funds £	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Raising funds:				
Kiltwalk	290	-	290	174
Charitable activities:				
Staff costs	9,281	146,861	156,142	158,014
Premises costs	2,322	3,086	5,408	4,952
Running costs	18,949	20,587	39,536	34,214
Governance costs				
External scrutiny services	620	-	620	600
Accounting services	310	-	310	300
	31,482	170,534	202,016	198,080

Expenditure on raising funds was £290 (2023: £174), of which £290 (2023: £174) was unrestricted general and £nil (2023: £nil) was restricted.

Expenditure on charitable activities was £202,016 (2023: £198,080), of which £31,482 (2023: £50,346) was unrestricted general and £170,534 (2023: £147,734) was restricted.

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

5 Net incoming resources

Net incoming resources are stated after charging:

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Amounts payable to Independent Examiner:		
External scrutiny services	620	600
Accountancy services	310	300
	930	900

Notes to the financial statements

6 Staff costs

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Salaries and wages	145,223	145,508
Social security costs	6,325	8,100
Pension costs	3,055	3,840
	154,603	157,448
	154,603	157,448

No staff member earned more than £60,000 (excluding employer pension costs) (2023: none).

The Charity considers its key management personnel comprise the National Manager. The total employment benefits (including employer pension contributions) of the key management personnel were £21,259 (2023: £28,126)

The average number of staff employed during the year was 7 (2023: 6).

The charity operates a defined contribution pension scheme on behalf of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £3,055 (2023: £3,840). At the year-end an outstanding balance of £1,034 (2023: £nil) was owed to the scheme.

7 Trustees

There was no trustees' remuneration in the current or prior year. £nil was spent on trustees' expenses in relation to travel in the current year (2023: £25)

There were no other related party transactions in the current and prior year.

8 Debtors and prepayments

	2024 £	2023 £
Prepayments and accrued income	24,449	6,978
	24,449	6,978
	24,449	6,978

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	24	72
Accruals and deferred income	12,776	20,879
Taxation and social security	3,244	3,299
	16,044	24,250
	16,044	24,250

Notes to the financial statements

9 Creditors: amounts falling due within one year (continued)

Deferred income

<i>Movement in deferred income</i>	2024	2023
	£	£
Balance at 1 April	19,979	12,800
Deferred income due to time restrictions	10,278	19,979
Released to income	(19,979)	(12,800)
	10,278	19,979
Balance at 31 March	10,278	19,979

10 Movement in funds

2023/2024	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
Restricted funds				
The Tudor Trust fund	-	10,000	(10,000)	-
Corra Foundation CYPFEIF & ALECF fund	-	34,650	(34,650)	-
Glasgow CVS CMHWF	-	10,000	(10,000)	-
Scottish Government Justice fund (Helpline)	-	38,245	(38,245)	-
Scottish Government Justice fund (NWFF)	-	12,240	(12,240)	-
Edinburgh VOC CMHWF	-	9,979	(9,979)	-
The Trades House of Glasgow	-	830	(830)	-
Commonweal Fund				
Veterans' Fund	-	10,000	(10,000)	-
Robertson Trust	-	30,500	(30,500)	-
Souter Charitable Trust	-	3,000	(3,000)	-
University of Aberdeen	-	1,000	(1,000)	-
Hillcrest Foundation	-	5,000	(5,000)	-
Dundee Volunteer and Voluntary Action	-	7,290	(2,290)	5,000
Aberdeen Council of Voluntary Organisations	-	9,800	(2,800)	7,000
	-	182,534	(170,534)	12,000
Unrestricted funds				
General funds	8,495	37,664	(31,772)	14,387
Total funds	8,495	220,198	(202,306)	26,387

Restricted funds 2023/2024

The Tudor Trust fund supports the Partnership Development and Outreach Post.

Corra Foundation CYPFEIF & ALECF fund for work to promote shared parenting and support parents who are sharing the care of their children after separation.

Glasgow CVS CMHWF - Glasgow Community Mental Health and Wellbeing fund supporting drop-in sessions at Men Matter and provision of Love, Loss and Living training in Glasgow.

Scottish Government Justice fund (Helpline) provides funding for helpline staff due to increases in enquiries.

Notes to the financial statements

10 Movement in funds (continued)

Scottish Government Justice fund (NWFF) supports the New Ways for Families Online (NWFF) pilot training and coaching.

Edinburgh VOC CMHWF is funding from Edinburgh Voluntary Organisations' Council to develop an online/one to one hybrid training programme for fathers experiencing trauma, bereavement and loss through separation from their children, based on a pilot project with Barnardos.

The Trades House of Glasgow Commonweal Fund provides financial support towards the cost of providing The New Ways for Families programme to parents on low incomes living in the Glasgow area.

Veterans' Fund - the grant will contribute towards the salary of the Veterans/Armed Forces Manager over a 2 year period.

Robertson Trust - towards the costs of The Partnership Development and Outreach Manager's salary and on-costs.

Souter Charitable Trust - to provide support to separated parents with additional needs.

University of Aberdeen – to support student intern summer project.

Hillcrest Foundation - to adapt the provision of the New Ways For Families training and coaching programme to meet the requirements of more marginalised and vulnerable separated parents.

Dundee Volunteer and Voluntary Action - to provide Love, Loss and Living training in Dundee.

Aberdeen Council of Voluntary Organisations - to provide Love, Loss and Living training in Aberdeen.

2022/2023	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Restricted funds				
Souter Charitable Trust fund	-	3,000	(3,000)	-
WM Sword Charitable Trust fund	-	2,000	(2,000)	-
RKT Charitable Trust fund	-	500	(500)	-
The Tudor Trust fund	-	35,000	(35,000)	-
Corra Foundation CYPFEIF & ALECF fund	-	34,650	(34,650)	-
Corra Foundation Comic Relief fund	-	13,200	(13,200)	-
The Allen Lane Foundation fund	-	4,500	(4,500)	-
Scottish Government Justice fund (Helpline)	-	36,424	(36,424)	-
Scottish Government Justice fund (NWFF)	-	6,500	(6,500)	-
Edinburgh VOC CMHWF	-	8,300	(8,300)	-
Legal Representation fund	-	3,660	(3,660)	-
	-	147,734	(147,734)	-
Unrestricted funds				
General funds	13,919	45,096	(50,520)	8,495
Total funds	13,919	192,830	(198,254)	8,495

Restricted funds 2022/2023

Souter Charitable Trust fund provides support for a new mentoring project – Parents Supporting Parents offering a two session training programme that gives volunteer mentors the skills and confidence to support other more disadvantaged parents.

WM Sword Charitable Trust fund provides funding to support projects in the Dundee area.

Notes to the financial statements

10 Movement in funds (continued)

RKT Charitable Trust fund supports funding for the support group which meets in Glasgow and weekly drop in advice sessions for Men Matter.

The Tudor Trust fund supports the Partnership Development and Outreach Post.

Corra Foundation CYPFEIF & ALECF fund for work to promote shared parenting and support parents who are sharing the care of their children after separation.

Corra Foundation Comic Relief fund provides funding towards delivery of love, loss and living training.

The Allen Lane Foundation fund supports the training project for parents dealing with trauma and loss.

Scottish Government Justice fund (Helpline) provides funding for helpline staff due to increases in enquiries.

Scottish Government Justice fund (NWFF) supports the New Ways for Families Online (NWFF) pilot training and coaching.

Edinburgh VOC CMHWF is funding from Edinburgh Voluntary Organisations' Council to develop an online/one to one hybrid training programme for fathers experiencing trauma, bereavement and loss through separation from their children, based on a pilot project with Barnardos.

Legal Representation fund is an anonymous donation to cover legal representation.

11 Analysis of net assets between funds

2023/2024	Unrestricted General funds £	Restricted funds £	Total £
Net current assets	<u>14,387</u>	<u>12,000</u>	<u>26,387</u>
Net assets at 31 March 2024	<u><u>14,387</u></u>	<u><u>12,000</u></u>	<u><u>26,387</u></u>
2022/2023	Unrestricted General funds	Restricted funds	Total
Net current assets	<u>8,495</u>	<u>-</u>	<u>8,495</u>
Net assets at 31 March 2023	<u><u>8,495</u></u>	<u><u>-</u></u>	<u><u>8,495</u></u>