Registered number: SC110356
Charity number: SC012815

FAMILY JOURNEYS LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FAMILY JOURNEYS LTD

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FAMILY JOURNEYS LTD

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	K A Guthrie (resigned 30 September 2025) S M Oswald N J Reilly R B Smith K Stutt S Young J R Rolla K L White R Somes
Company registered number	SC110356
Charity registered number	SC012815
Registered office	519 Gorgie Road Edinburgh EH11 3AJ
Independent Examiner	Armstrong Watson LLP Caledonia House 89 Seaward Street Glasgow G41 1HJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Family Journeys provides child-centred, rights-based support to children, young people and families experiencing separation, relationship breakdown and family conflict. Our work is focused on helping children and families navigate periods of significant change, maintain and develop healthy relationships, and ensure that children's voices, rights, wellbeing and lived experiences are central to decisions about their lives.

Our core services include Family Connections (child contact), family mediation, "All About Me" children's voice work, group work, and child-led intensive family support interventions. Our approach is holistic, therapeutic, trauma-informed and child-led, recognising that every child and family has different needs, experiences and circumstances.

Through our services, Family Journeys aims to support children and families to develop safe, healthy and sustainable relationships and, where possible, reach positive and independent co-parenting arrangements. By providing early, child-centred and relationship-focused support, we aim to reduce the need for ongoing statutory or legal intervention and support families to build the confidence and capacity to manage future challenges more independently.

To meet these objectives, the charity undertakes the following activities:

(a) Support children, young people and their parents and families to navigate separation, relationship breakdown and family conflict, with a particular focus on the wellbeing, rights, voice and lived experience of the child. This includes providing direct family connections supervision, mediation, All About Me and other tailored support to help families establish and maintain safe and healthy relationships.

(b) Provide welcoming, inclusive and trauma-informed environments where children can develop and maintain relationships with parents, siblings and other significant family members following separation or family breakdown. Family Connections and relationships are supported at a pace that reflects each child's individual emotional needs, wishes, circumstances and readiness.

(c) Provide opportunities for children and young people to have a meaningful voice, enabling them to express their views, wishes, feelings and experiences and to influence the support they receive. Through services including "All About Me" and other child-led therapeutic interventions, children are supported to feel listened to, understood and empowered in decisions affecting their lives.

(d) Delivering intensive and personalised family support by providing child-led, intensive and personalised interventions for children and families experiencing complex family circumstances. Our approach is designed to respond to the individual needs of each family, strengthen relationships, promote emotional wellbeing and support families to make sustainable positive changes.

(e) Promoting healthy relationships and sustainable co-parenting by supporting parents and families to develop healthy communication, relationships and co-parenting arrangements that prioritise the needs and wellbeing of children. Where appropriate, our services seek to reduce conflict, strengthen parental understanding of children's experiences and support families towards greater independence and reduced reliance on professional or legal intervention.

(f) Working collaboratively with children, young people and families to provide joined-up support alongside local authorities, legal services, schools, health and social care services, as well as other voluntary and third sector organisations. Through partnership working, Family Journeys seeks to ensure that children's rights, needs, voices and experiences remain central to decision-making and that families can access appropriate and coordinated support.

(g) Delivering accessible, inclusive and flexible services that respond to the circumstances and needs of individual children and families. Family Journeys recognises the impact that factors including poverty, poor housing, health inequalities, trauma and other forms of disadvantage can have on family relationships and seeks to ensure that these circumstances do not prevent children and families from accessing appropriate support.

Across all of its activities, Family Journeys is committed to a child-centred, rights-based, trauma-informed and relational approach, ensuring that children and young people are respected as individuals and supported to have a meaningful voice in matters that affect their lives.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

At Family Journeys, our passion and drive has always been to ensure that we are supporting children and families throughout their journey towards healthy, respectful and nurturing relationships.

Over the last year, we have continued to see a significant growth in the need for our services. Family Journeys can now report that we have doubled the annual number of Family Connections sessions now being delivered since 2022, with around 6000 hours being delivered in 2024/2025.

Operating alongside the economic pressures affecting our sector and the funders who support it, our focus has been to innovate our services, collaborate on service design with our children and families, pull together all of our learning and implementation of change to demonstrate a solid core, and in doing so, create a platform for conversations where bold and brave discussions can be heard.

The development of our innovative, holistic and trauma-informed approach has reduced the need for families needing continuous, long-term support. Our model has moved beyond the historical multi-year engagements with now nearly 80% of our families ready to move on from services within 12 months.

We are guided by a rights-based approach as set out by the UNCRC (UN Convention on the Rights of the Child). Child led, early intervention and new and more robust preparation ensures we deliver the most effective and impactful outcomes for the children and families that we are working with. All of our services are trauma-responsive and designed and tailored to support all family members through managing contact, mediation and specialist therapeutic family support

Our capacity building within the reception, referral and operations team has seen us significantly increase provision to ensure telephone coverage every day of the week. Our dedicated operations and scheduling provision has also seen a significant improvement in families being moved into services within 2 months of referral.

With the ratification of UNCRC (UN Convention on the Rights of the Child), Family Journeys continue to be guided by a rights-based approach as set out by the UNCRC. We have been fortunate to have delivered 7 learning events to solicitors and social workers this year, reaching 212 stakeholders and sharing our best practice approach

As we continue to drive change, we are always looking for innovative ways to continue to elevate the voice of the child, supporting the workforce to drive and embed systemic change into everyday practice. Our All About Me booklets and teddys are now being used with every child, at every venue, across every family connections day. The early feedback we are receiving from solicitors and sheriffs has been extremely positive with one solicitor commenting “we don’t know what we would do without Family Journeys support in sharing the child’s voice, in my experience the sheriff use this every time to inform their decision making”

Last year we were considering further evidence-based support models and we are delighted to confirm that we now have two members of staff fully trained in Story Stem Assessment Profiling (STEM), an assessment tool using story narratives to support children who have experienced early attachment breakdowns. Family Journeys are also proud to confirm this year that we now have seven additional languages across the staff team to include Urdu, Punjabi, Greek, Spanish, Swedish, Polish and Hindi.

Family Journeys have also been successful in securing further funding from Way Forward For Families Partnership and have begun to work closely with our stakeholders in West Lothian now to support families impacted by substance use, further reducing stigma for our families. Through our work in the West, we recognise some families need extra help to maintain or develop nurturing loving relationships when impacted by care experience, substance use, and additional adversities experienced throughout childhood. These partnerships provide the right support, at the right time to those that need it most. By recognising that children and young people need support to understand their life-story and family narrative, we can ensure children and young people feel ready and emotionally supported to spend time with a missing family member.

Following last year's decision to focus on the development of our outdoor venue, Nurture at The Den, located in Duddingston, we are delighted to have a number of new funding opportunities to develop this space

Client Feedback

1. When 2 children were asked by their Mum “what are you looking forward to the most about the weekend?”, they responded “seeing the Family Journeys ladies. I can’t wait!” – **Child**
2. Mum told staff during review, “I was so scared about coming to Family Journeys and it was really - hard, but you continue to be kind and help me each step of the way. I don’t think I could have done any of this if I hadn’t have felt as supported as I did. I am still scared of the future, but I am glad we are doing this through Family Journeys.” - **Family Connections Parent**
3. “Your support has been a real lifeline for us” - **Family Connections Parent**
4. “I really thank you for all you have done for (son), he’s so comfy there and that has been such an immense relief over this past year - **Family Connections Parent**
5. “Thank you for all your help and support over the past couple of years - really couldn't have got to where we are without you” – **Mediation parent**
6. “When we started this journey, I did not believe it would work, (child) did not want to be left alone with him (dad) and now thanks to the support and amazing team here, he has progressed to wanting to spend every second weekend, we could not have done this without the team here. I am so grateful. - **Family Connections Parent**
7. “The combination of strategic development, direct support, and reflective practice evident across both the narrative report and the accompanying case studies speaks to the commitment and skill of the Family Journeys team” – **Funder**

Family Journeys continue to embed feedback from our families and stakeholders and since the launch of our new brand and website last year, we have seen a significant increase to enquiries with website visitors being up by nearly 80% since 2022.

Case Study - Supervised Contact

Mum attended the initial intake with her two children, aged 2 and 5. The children were well informed of their family story and were able to share their story as part of a nurturing, child led and therapeutic preparation period involving three members of staff. The children appeared open to the upcoming sessions, although the younger child (who was only two years old when the sessions began), was young and seemed unsure about what was happening. Staff worked closely with them using age-appropriate tools to support their understanding and readiness to detach from mum over the coming weeks. During the preparations sessions that were held at the centre, Dad was invited in separately to discuss the plan moving forward and begin prep. Dad had not seen the children for eight months and expressed there was a great deal of anticipation on his part before the first session. Staff supported him to manage expectations and consider age-appropriate stages of development for both children. The children’s plan was discussed, and all parent plans were completed as part of this preparation period.

When the sessions began, there was an initial settling-in period for everyone, as they adjusted to the structure and expectations of the sessions. The children who were initially very quiet and relied heavily on staff for comfort, gradually began to open up over time and felt more at ease in the centre.

At the beginning of the process, Dad had shared his worries with the staff on several occasions, often repeating these and needing time with staff after each of the sessions. Staff worked hard to reassure him and to address any questions he had, lowering anxiety and supporting him to work at the children's pace to reestablish trust. Throughout the process, there was also ongoing parental conflict and misunderstandings. Staff supported these difficult and often confrontational discussions and were able to deescalate and remind the parents to remain focussed on the children. On multiple occasions, these discussions could have potentially led to a breakdown in Dad's relationship with Family Journeys and his children, compromising the process significantly.

With intensive family support, the sessions that began initially as supervised for one hour and progressed to two-hour supported sessions within 4 months. Family Journeys were delighted to see a noticeable change across the whole family in terms of relationships and communication in such a short space of time. Dad appeared calmer and more secure in his ability to receive help. The children reported feeling "safe" and Mum was engaging well with both the sessions and the overall process

(Supervised Contact Family Connections Service)

FINANCIAL REVIEW

Financial position

Family Journeys continues to maintain a strong financial position, providing a stable foundation from which to support the continued development and delivery of its services. Family Journeys currently sit in a healthy and sustainable financial position with diversified income streams now being received from Scottish Government core funding, Scottish Legal Aid Board (SLAB) as well as other independent funders. This has further reduced the need for dependency on a sole or majority income source. As part of the long-term financial strategy, Family Journeys have continued to work hard to build collaborative, supportive and meaningful long term funder relationships with fewer grant providers but for larger and longer-term investments. This has allowed for conversations regarding year-on-year funding and diversified core versus project allocation of funds.

Our largest outgoing remains staff salaries and with recruitment in the sector being an ongoing challenge, Family Journeys have worked hard this year developing a value-based recruitment strategy and supporting the current workforce, investing heavily in staff wellbeing and retention. Rental costs also remain a significant cost to the organisation; however, Family Journeys continue to see and hear the value in sole use venues, built around the core needs of the children and young people we support.

Family Journeys hope to further consider strategic and long-term funding partnerships in 2026/2027.

Family Journeys have again been offered university students for placements. This remains a strong part of the recruitment strategy for transition into employment, as well as another income stream for the organisation.

Reserves policy

To reflect the growth of the organisation, the directors have decided that the charity's reserves need to reflect the size and growth of the organisation and made the decision that Family Journeys needs to hold one year's rent, non-cancellable commitments, redundancy payments and two months running costs in reserves. This equates to approximately £165,000. Family Journeys currently has £367,199 held cash at bank, with £19,800 of this being grants, held within restricted funds, to be carried forward to 26/27 as well as £20,005 of grants deferred to 26/27. This leaves £327,394 and therefore based on the reserves policy above, the policy is therefore met. The Board considers that in the event of any future financial challenges, holding this reserve is prudent to allow for further redundancy payments should this be in the best interests of the organisation and its long-term sustainability.

FUTURE PLANS

Family Journeys will continue to champion children's rights in our Family Connection Services ensuring all children maintain safe, meaningful relationships in line with UNCRC. We hope to support policy makers and funders to recognise that "child contact" services are a rights based and essential service, ensuring every child's voice is at the heart of all family decision making. We would like to continue to support the need for mandatory multi-year funding as part of a child's core family infrastructure, ensuring stability, consistency and service quality and get family connections centres recognised as GIRFEC partners, advocating for inclusion and integrated children's services.

We will ensure all families can access the right to family connections support, regardless of income or status and continue to develop and promote child led best practice models and share learning. We will always strive to ensure all of our services are trauma informed and rights based and we will continue to advocate and share that short term or crisis only funding fails children and therefore the need for family connections services must be embedded into systemic family support frameworks. We will support our stakeholders and partners to continue to recognise shared accountability in multi-agency planning and keep pushing for conflict resolution support to be integrated and not fragmented. We aim to continue to position family connections services as an early intervention option, to avoid crisis and we are excited to form part of the consultative process in developing the framework for regulation of child contact due to go live in 2027.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees retire at each annual general meeting but are eligible for re-election. The trustees may serve for a period of seven consecutive years at which point they must retire. The governing documents allows for a minimum of 4 and a maximum of 12 trustees. The trustees may appoint additional trustees at any time.

Organisational structure

The trustees meet regularly to review the various projects undertaken together with planning of the future strategies. The Board is presently (31/03/2026) made up of Eight Directors and three sub committees (Finance, Fundraising and Policy). The Board meets quarterly. The Finance Sub-Committee receives regular management accounts and meets additionally as required to the Board meeting; the Policy and Fundraising Sub committee meets as required. Sub Committees make recommendations to the Board. The Chair and the Chief Executives also meet regularly as required.

Including our team of Family Connections Support (relief) Workers and our Volunteers, Family Journeys currently employ a total of 33 staff and volunteers. The day-to-day management and leadership of the charity is delegated to two Co-Chief Executive Officers (full-time role on a job share arrangement), supported by three p/t Co-Regional Managers. In March 2025/2026 Family Journeys employed 2.3 FTE Family Connections Lead Workers, 1 FTE Mediator, 1.2 FTE Project Worker, 2 FTE in management roles, 2.2 FTE in finance, administration and operational roles, and 12 Family Connections Support/Relief Workers offering flexible hours. In addition, Family Journeys have benefitted from the contributions of 4 volunteers across the organisation during the period 2025/2026.

Induction and training of new trustees

Family Journeys saw the resignation of one board member in 2025. Two new openings for Board members have been identified this year and the organisation is actively recruiting to fill these.

Shona Young was appointed Chair of the Board in December 2020.

Membership

An Annual General Meeting is open to all members of Family Journeys.

Approved by order of the members of the board of Trustees on 27 October 2026 and signed on their behalf by:



Shona Young (Nov 2, 2026 09:01:03 GMT)

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S Young - Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Family Journeys Ltd

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 to 22.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 Act and regulation 4 of the Accounts Regulations; and
   - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

Gavin Curr
Gavin Curr (Nov 2, 2026 09:04:22 GMT)

Signed: Dated: 27 October 2026

Gavin Curr FCCA

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies	2	289	-	289	1,182
Charitable activities	3	77,718	163,760	241,478	331,857
Other trading activities	4	234,407	-	234,407	158,585
Investments	5	2,671	-	2,671	3,507
Total income		315,085	163,760	478,845	495,131
Expenditure on:					
Charitable activities	6	274,900	249,798	524,698	433,322
Total expenditure		274,900	249,798	524,698	433,322
Net movement in funds		40,185	(86,038)	(45,853)	61,809
Reconciliation of funds:					
Total funds brought forward		330,613	105,838	436,451	374,642
Net movement in funds		40,185	(86,038)	(45,853)	61,809
Total funds carried forward		370,798	19,800	390,598	436,451

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

FAMILY JOURNEYS LTD
REGISTERED NUMBER: SC110356

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		2025 £
Fixed assets					
Tangible assets	10		4,992		4,651
			4,992		4,651
Current assets					
Debtors	11	75,201		34,927	
Cash at bank and in hand		367,199		419,039	
		442,400		453,966	
Current liabilities					
Creditors: amounts falling due within one year	12	(56,794)		(22,166)	
Net current assets			385,606		431,800
Total assets less current liabilities			390,598		436,451
Total net assets			390,598		436,451
Charity funds					
Restricted funds	14		19,800		105,838
Unrestricted funds	14		370,798		330,613
Total funds			390,598		436,451

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 October 2026 and signed on their behalf by:

Shona Young (Nov 2, 2026 09:01:03 GMT)

S Young - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

Family Journeys Ltd is a company limited by guarantee incorporated in Scotland. The registered office is 519 Gorgie Road, Edinburgh, EH11 3AJ.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

1.2 Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

1.3 Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the 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.

Other revenue streams are recognised when there is an understanding of the terms to both parties and the charity has invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. Accounting policies (continued)

1.6 Charitable activities

Costs of charitable activities are incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

1.7 Governance costs

These are indirect costs attributable to the management function that supports the direct provision of charitable services.

1.8 Allocation and apportionment of costs

Where possible expenditure is allocated directly to an activity. Items of expenditure which contribute to more than one activity are apportioned on a reasonable, justifiable and consistent basis.

Support costs which are not attributable to a single activity but rather provide the organisational infrastructure that enables output producing activities to take place are allocated on the same basis as expenditure incurred directly in undertaking an activity.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	33% on cost
Computer equipment	-	33% on cost

1.11 Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

1. Accounting policies (continued)

1.12 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

1.13 Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Unrestricted designated funds are funds which have been placed in reserves by the trustees for future specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.15 Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.16 Judgements

The company considers on annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

2. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Donations	289	289	1,182

3. Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Grants	77,718	163,760	241,478	331,857

Grants received, included in the above, are as follows:

	2026 £	2025 £
Scottish Government CYPEIF	77,718	77,718
Scottish Government Child Contact Centre	90,584	90,584
West Lothian Council	-	17,422
Robertson Trust	36,000	36,000
RS McDonald	14,957	18,381
Corra: Ways Forward for Families Partnership	17,419	16,752
Youth Led Promise	-	75,000
Edinburgh University Community Grant	4,800	-
	241,478	331,857

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Mediation sessions	17,023	17,023	15,980
Contact centre set-up & report	53,916	53,916	39,331
Supervised contact	163,468	163,468	103,274
Total 2026	234,407	234,407	158,585

5. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Deposit account interest	2,671	2,671	3,507

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Charitable activities	266,014	249,798	515,812	428,836
Governance costs	8,886	-	8,886	4,486
Total 2026	274,900	249,798	524,698	433,322

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

7. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	Total funds 2025 £
Charitable activities	515,812	-	515,812	428,836
Governance costs	-	8,886	8,886	4,486
Total 2026	515,812	8,886	524,698	433,322

Analysis of direct costs

	Charitable activities 2026 £	Total funds 2026 £	Total funds 2025 £
Staff costs	407,771	407,771	340,897
Depreciation	2,471	2,471	1,180
Rent and service charges	17,072	17,072	23,326
Staff welfare	570	570	-
Insurance	1,947	1,947	1,915
Cycle to work scheme	500	500	-
Telephone	1,810	1,810	2,718
Postage and stationary	2,654	2,654	647
Sundries	1,330	1,330	1,906
Contact centre costs	54,393	54,393	31,624
Membership and subscriptions	1,781	1,781	1,547
Training	1,525	1,525	1,475
Volunteer and staff travel	2,907	2,907	1,602
Cleaning	5,012	5,012	5,730
Repairs and maintenance	836	836	1,537
IT and computer costs	13,205	13,205	12,732
Bank charges	28	28	-
Total 2026	515,812	515,812	428,836

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Governance costs 2026 £	Total funds 2026 £	Total funds 2025 £
Independent examiner's fee	2,340	2,340	2,220
Legal and professional fees	6,206	6,206	2,266
Staff recruitment	340	340	-
Total 2026	8,886	8,886	4,486

8. Staff costs

	2026 £	2025 £
Wages and salaries	378,476	332,449
Social security costs	24,601	5,078
Other pension costs	4,694	3,370
	407,771	340,897

The average number of persons employed by the Charity during the year was as follows:

	2026 No.	2025 No.
Management and administration	9	9
Direct charitable activities	23	25
	32	34

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £NIL).

During the year ended 31 March 2026, no Trustee expenses have been incurred (2025 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2025	10,148	14,777	24,925
Additions	-	2,812	2,812
At 31 March 2026	10,148	17,589	27,737
Depreciation			
At 1 April 2025	10,086	10,188	20,274
Charge for the year	24	2,447	2,471
At 31 March 2026	10,110	12,635	22,745
Net book value			
At 31 March 2026	38	4,954	4,992
At 31 March 2025	62	4,589	4,651

11. Debtors

	2026 £	2025 £
Due within one year		
Trade debtors	73,888	33,636
Prepayments and accrued income	1,313	1,291
	75,201	34,927

12. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	1,624	1,856
Other taxation and social security	7,343	4,836
Pension creditor	5,511	1,978
Accruals and deferred income	42,316	13,496
	56,794	22,166

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

13. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026	2025
	£	£
Within one year	3,750	16,430
Between one and five years	-	3,750
In more than five years	-	-
	3,750	20,180

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Designated funds				
Property repairs and replacements	4,543	-	-	4,543
General funds				
General funds	326,070	315,085	(274,900)	366,255
Total Unrestricted funds	330,613	315,085	(274,900)	370,798
Restricted funds				
West Lothian Council	8,103	-	(8,103)	-
Robertson Trust	18,000	36,000	(36,000)	18,000
RS McDonald	18,420	14,957	(33,377)	-
Corra: Ways Forward for Families Partnership	8,103	17,419	(25,522)	-
Youth Led Promise	53,212	-	(53,212)	-
Edinburgh University Community Grant	-	4,800	(3,000)	1,800
Scottish Government Child Contact Centre	-	90,584	(90,584)	-
	105,838	163,760	(249,798)	19,800
Total of funds	436,451	478,845	(524,698)	390,598

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds				
Property repairs and replacements	4,543	-	-	4,543
General funds				
General funds	293,799	240,992	(208,721)	326,070
Total Unrestricted funds	298,342	240,992	(208,721)	330,613
Restricted funds				
West Lothian Council	-	17,422	(9,319)	8,103
Robertson Trust	21,000	36,000	(39,000)	18,000
RS McDonald	17,670	18,381	(17,631)	18,420
Corra: Ways Forward for Families Partnership	-	16,752	(8,649)	8,103
Youth Led Promise	-	75,000	(21,788)	53,212
Scottish Government Child Contact Centre	-	90,584	(90,584)	-
Promise Partnership	29,552	-	(29,552)	-
Cattanach	8,078	-	(8,078)	-
	76,300	254,139	(224,601)	105,838
Total of funds	374,642	495,131	(433,322)	436,451

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Designated funds	4,543	-	-	4,543
General funds	326,070	315,085	(274,900)	366,255
Restricted funds	105,838	163,760	(249,798)	19,800
	436,451	478,845	(524,698)	390,598

Summary of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	4,543	-	-	4,543
General funds	293,799	240,992	(208,721)	326,070
Restricted funds	76,300	254,139	(224,601)	105,838
	374,642	495,131	(433,322)	436,451

Promise Partnership
Monies received for expenditure relating to the organisation's running costs.

Scottish Government Child Contact Centre
Monies received from the Scottish Government towards running the child contact centre and associated cost.

West Lothian Council
Part funding for the provision of the full range of Family Journeys services in the area i.e intake, family mediation and child contact centre services.

Robertson Trust
Monies received for expenditure relating to the organisation's running costs.

RS McDonald
Monies received for expenditure relating to the organisation's running costs.

Corra: Ways Forward for Families Partnership
Monies received for expenditure relating to the organisation's running costs.

Youth Led Promise
Monies received for expenditure relating to the organisation's running costs.

Edinburgh University Community Grant
Monies received for expenditure relating to the Den.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	4,992	-	4,992
Current assets	422,600	19,800	442,400
Creditors due within one year	(56,794)	-	(56,794)
Total	370,798	19,800	390,598

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	4,651	-	4,651
Current assets	348,128	105,838	453,966
Creditors due within one year	(22,166)	-	(22,166)
Total	330,613	105,838	436,451

17. Employee benefit obligations

The charity operates a defined contribution pension scheme. The amount paid in the year and charged to the Statement of Financial Activities amounted to £4,694 (2025- £3,370). At the year end, there were outstanding contributions of £5,511 (2025 - £1,978).

18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2026.

66922NF - Family Journeys Ltd - Accounts for Signing

Final Audit Report 2026-11-02

Created:	2026-10-28
By:	Nikhita Lakhanpal (Nikhita.Lakhanpal@armstrongwatson.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAx9UakDtAg9gHJjJPrrGtz3ntiN0CMiap

"66922NF - Family Journeys Ltd - Accounts for Signing" History

Document created by Nikhita Lakhanpal (Nikhita.Lakhanpal@armstrongwatson.co.uk)
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Signer syoungfamilyjourneys@gmail.com entered name at signing as Shona Young
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