KINDRED ADVOCACY

Scottish Charity No: 000264

Company No. SC409397

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Report of the Directors
For the Year ended 31 March 2026

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (Charities SORP (FRS 102)).

Objectives

The objects of Kindred Advocacy are:

To promote the relief of families of children and young people affected by ill-health or disability; and, to promote equality and diversity by advocacy and campaigning on behalf of families of disabled children and young people for better access to public facilities.

Activities

Kindred transform the lives of families raising children with serious, complex, or life-limiting conditions. For over 35 years, we have delivered expert, professional, independent advocacy, counselling, emotional support, and psychosocial parenting programmes in the community (predominantly Edinburgh and Fife, with a small percentage Scotland-wide) and within the Royal Hospital for Children & Young People (RHCYP).

Hospital Team
The Hospital Team directly supported 245 children with some of the most complex and challenging health needs, including 14 with life-limiting conditions and 10 receiving palliative care. These included children in Paediatric Intensive Care, Neonatal Care, and those receiving Palliative Care. Over 85% of these children had complex needs such as life-limiting conditions, severe disabilities, or psychiatric ill-health. We supported families in accessing £99,640 of grants/awards and £ 124,447 in statutory benefits.

We provide specialist advocacy, practical, financial, emotional support and access to counselling for families navigating complex medical journeys

Community Team
Edinburgh
Our Edinburgh Team supported a total of 345 parents whose children have complex health and support needs.

We supported 91 of these parents in partnership with the EDAN Hub, providing information and advocacy on accessing appropriate education, including guidance on in-school support, placing requests, and navigating related processes. We offered 139 face-to-face ‘first-step’ appointments with parents/carers to identify supports and services to meet their needs and made referrals and introductions to partner organisations as required.

We supported families in accessing grants/awards worth £2,697 and £ 259,007 in statutory benefits.

We also continued to deliver our 7-week group parenting programme offering psychosocial education and peer support to 18 families from Edinburgh.

Report of the Directors (Continued)
For the Year ended 31 March 2026

Activities (continued)

Fife
Our Fife team have supported 167 families, 128 of which have children with the most complex of needs. Our team continues to offer support with applications for trust grant funds for specialist equipment and grants required for caring, assistance with applying for benefits such as Child Disability Payment (previously known as Disability Living Allowance), advocacy support for statutory meetings with health - including Child and Adolescent Mental Health (CAMHS), social work, education and housing, access to counselling and Informal parent support groups

We supported families in accessing £ 1,825 worth of grants/awards and £699,632.

Evaluation Feedback
Between April 2025 and March 2026, after working with Kindred, 87% of our service users reported an increase in their confidence to self-advocate for their family. 86% reported that they felt less isolated, and 86% felt their child's disability was having a less significant overall impact on their family life. 93% felt that they had improved support and information required.

These outcomes reflect the effectiveness of our model, which combines emotional support with practical assistance and advocacy, delivered by a team that understands the pressures families face.

Chief Executive Officer Annual Review

The past year has been a significant and rewarding period for Kindred Advocacy. Over the year, Kindred has made important progress in strengthening the organisation and increasing its sustainability. This has included:

- securing increased fundraising income, including multi-year funding commitments;
- reducing operating costs;
- restructuring the organisation to ensure that people are in the right roles to support Kindred's work;
- strengthening governance, financial management and quality-assurance processes;
- recruiting outstanding new staff, while also recognising the loss of valued colleagues;
- building positive relationships with funders and partner organisations; and
- contributing to wider policy and sector discussions through membership of the GIRFEC Advisory Group and the Scottish ADHD Coalition.

Kindred has also continued to raise awareness of the importance of Independent Advocacy. We contributed to the Association for Child and Adolescent Mental Health conference at the National Gallery on the benefits of Independent Advocacy and attended hustings events to challenge political parties on the need for sustainable funding for the third sector.

There have also been opportunities to celebrate Kindred's achievements and strengthen our profile. Kindred was recognised as runner-up for Scottish Organisation of the Year at the Scottish Parenting Network Awards – an award we are immensely proud of.

Report of the Directors (Continued)
For the Year ended 31 March 2026

Chief Executive Officer Annual Review (continued)

Fundraising activity has also brought people together in support of Kindred's work. During the year, we received £11,487 from various fundraisers including more than £2,000 in sponsorship for our CEO who took part in the Edinburgh Kiltwalk and abseiled from the Falkirk Wheel!

Alongside these achievements, the year has brought significant pressures. Kindred has experienced unsuccessful funding applications and continued uncertainty about the availability and duration of charitable funding. This precarious funding environment places sustained pressure on staff and makes it difficult for organisations to plan with confidence or offer the long-term security that our workforce deserves. We have also lost valued staff and trustees because of changing caring responsibilities.

These challenges sit within a wider context of continuing unmet need. Day after day, Kindred families still have to fight for their children to receive the support to which they are entitled. Independent Advocacy is essential in helping families to understand and assert their rights, participate in decisions and secure appropriate support. It remains at the heart of Kindred's work, and our advocacy workers bring considerable skill, commitment and expertise to this role.

Although Kindred supports many children and families, there are still children and families across Scotland who do not have access to Independent Advocacy. In the year ahead, we will continue to work to reach and support as many of them as possible, while seeking the funding and partnerships needed to sustain and develop our services.

I would like to thank Kindred's staff, trustees, volunteers, funders, partners and supporters for their commitment throughout the year. Their contribution has enabled Kindred to continue delivering high-quality Advocacy during a period of significant uncertainty. I look forward to the next 12 months with confidence in the strength of our team, the importance of our work and the difference we can make for children and families.

Financial review

The financial statements follow on pages 8 to 18.

Unrestricted income in the year was £147,286 (2025: £153,553). Unrestricted expenditure was £36,602 (2025: £48,465) resulting in a surplus for the year of £110,684 (2025: surplus £105,088) which was used to cover expenditure requirements on our restricted projects. Accumulated balances on the Unrestricted fund at 31 March 2026 total £95,132. (2025: £59,212)

The charity experienced an increase in restricted grant funding to £347,605 (2025: £327,731). Expenditure was £406,636 (2025: £418,834). The balance on restricted funds at the year end is £15,733 (2025: £nil).

Reserves Policy

The directors consider that the aim should be for free reserves to be at a level of at least six months of running costs in order to allow the charity to operate from year to year, which is equivalent to £203,318. The current free reserves amount to £95,132.

Report of the Directors (Continued)
For the Year ended 31 March 2026

Plans for Future Periods

Advocacy has the power to transform lives, bridge gaps across fragmented systems and help families plan for the future while reducing crises. Kindred will continue to seek multi-year funding to ensure we can provide long term support for some of the most vulnerable families in Scotland. We hope to find funding to provide our parenting programme online to remove the barriers for families attending in-person - something our members tell us is much needed. There is almost no limit to the demand for our work. Kindred would like to be able to support families Scotland-wide and so we will also be seeking funding out with the Edinburgh and Fife areas.

Alongside increasing and diversifying income streams we will move to a more agile operating model. We will take greater advantage of technology to work online where possible, reduce our office costs and streamline our senior management team ensuring we are able to offer our funders the best possible value for money.

Reference and Administrative Details

Company Number:	SC409397
Scottish Charity Registration No:	SC000264
Registered Office:	Royal Hospital For Children And Young People Room G-K1-012, Little France Crescent, Edinburgh, Scotland, EH16 4TJ
Bankers:	The Royal Bank of Scotland
Company Directors: (Trustees)	Laura McCartney (Chair) Jock Encombe (Deputy Chair) David Law (appointed 22 July 2026) Chistopher Oldnall (appointed 8 July 2025) Christopher Walker (appointed 21 July 2026) Piotr Zielinski (appointed 21 May 2026) Huma Barrie (resigned 28 January 2026) Lesley Clemenson (resigned 28 January 2026) Janette Mathieson (appointed 14 November 2025 resigned 28 January 2026)
Secretary & Chief Executive Officer:	Elaine Davis (appointed 1 April 2025)
Independent Examiner:	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton EH20 9QH

Report of the Directors (Continued)
For the Year ended 31 March 2026

Structure, Governance and Management

Kindred Advocacy is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 October 2011. The liability of each member is limited to £1. Kindred Advocacy is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Structure
The company will have no less than three and no more than ten directors who shall be responsible for the management of the company's business. At any one time at least two directors are to be parents of children with additional needs. The directors may be elected at any general meeting of the company or appointed by the other directors.

The board of directors appoints a Chief Executive Officer. The Chief Executive Officer is responsible for the day-to-day management of the charity's activities.

The board meets on a regular basis, on average seven times a year, to examine financial and operational matters. All staff have access to the board.

Recruitment of Directors
The directors are appointed to maintain a balance of skills within the board of directors.

Induction and Training of Directors
An induction programme, which includes a day spent shadowing staff, training and publications are made available to board members to assist them to carry out their duties and understand their responsibilities. They take part in an annual development day when they review organisational strategy and their role in implementing that strategy.

Pay Policy for Senior Staff
The key management of the charity consists of a Chief Executive Officer, Operations Manager and Business Improvement Lead. Their salaries are set each year with regard to equivalent positions in similar organisations.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds and regular preparation of management accounts and comparison with budgets.

Report of the Directors (Continued)
For the Year ended 31 March 2026

Statement of Directors' Responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent.
- Observe the methods and principles in the Charities Statement of Recommended Practice.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the small provisions of Part 15 of the Companies Act 2006 relating to small companies.

On Behalf of the Board



Laura McCartney
Director (Chair)

30th September 2026

Independent Examiner's Report to the Trustees of Kindred Advocacy

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (directors) 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) - (c) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 in the accounts.

Independent examiners statement

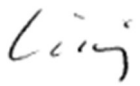
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

    - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

    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.



Christopher Spalding CA (ICAS) 6 October 2026
James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
EH20 9QH

Statement of Financial Activities
(including Income and Expenditure Account)
For the Year ended 31 March 2026

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2026 £	Total 2025 £
Income from:					
Donations	3	16,571	38,622	55,193	57,678
Charitable activities					
- Grants receivable	4	117,344	308,731	426,075	411,522
Other trading activities					
Fundraising	5	10,029	252	10,281	9,377
Investment Income		3,342	-	3,342	2,707
Total income		147,286	347,605	494,891	481,284
Expenditure on:					
- Raising funds	6	35,941	-	35,941	37,733
- Charitable activities	7	661	406,636	407,297	429,566
Total expenditure		36,602	406,636	443,238	467,299
Net income / (expenditure)		110,684	(59,031)	51,653	13,985
Transfers between funds	16	(74,764)	74,764	-	-
Net movement in funds		35,920	15,733	51,653	13,985
Reconciliation of funds					
Balances 31 March 2025	16	59,212	-	59,212	45,227
Balances 31 March 2026	16	95,132	15,733	110,865	59,212

All the results of the charity relate to continuing activities.

There were no other recognised gains or losses other than those included above.

Balance Sheet
As at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	10	2,810	4,696
Current Assets			
Debtors	11	14,115	37,535
Bank		214,299	174,298
		228,414	211,833
Creditors			
Amounts falling due within one year	12	120,359	157,317
Net Current Assets		108,055	54,516
Net Assets		110,865	59,212
Charity Funds			
Unrestricted fund	16	95,132	59,212
Restricted funds	16	15,733	-
Total Funds		110,865	59,212

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

The financial statements on pages 8 to 18 were approved by and signed on behalf of the Board of Directors on 30 September 2026.



Laura McCartney
Director

Notes to the Financial Statements
For the Year ended 31 March 2026

1. Statutory Information

Kindred Advocacy is a private company, limited by guarantee with charitable status and registered in Scotland. The company's registration number and registered office address can be found at page 4.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Accounting

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Kindred Advocacy meets the definition of a public benefit entity under Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern

The financial statements have been prepared on a going concern basis. In assessing the charity's ability to continue as a going concern, the trustees have considered the charity's financial position, the level of reserves held, its forecast income and expenditure and its continued active pursuit of fundraising opportunities for a period of at least 12 months from the date of approval of these financial statements.

Having considered these factors, the trustees are satisfied that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

c) Fund accounting

Unrestricted funds can be used on any activity within the charitable objectives of the charity.

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 in the notes to the financial statements.

d) Donated services

In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the accounts. Information regarding the contribution of volunteers is provided in the Report of the Directors.

Notes to the Financial Statements
For the Year ended 31 March 2025

e) Income

Income is attributable to the one continuing activity to promote the relief of families of children and young people affected by ill-health or disability; and, to promote equality and diversity by advocacy and campaigning on behalf of families of disabled children and young people for better access to public facilities.

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and income from government and other grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the 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.

The charity receives contract income for the provision of its services. Contract income is recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

f) Expenditure

Expenditure is recognised 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.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

The support of fundraising activities is minimal and so all support costs have been allocated to expenditure on charitable activities.

g) Tangible fixed assets and depreciation

Expenditure over £500 is capitalised as a fixed asset where it represents either a new fixed asset or enhancement to an existing asset. Depreciation is provided at the following annual rates and charged to the Unrestricted Fund in order to write off each asset over its expected useful life less estimated residual value.

Equipment	25% straight line

h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Notes to the Financial Statements
For the Year ended 31 March 2026

j) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Pensions

The charity contributes to pension plans for its employees. These are defined contribution arrangements. Contributions are charged to the Income and Expenditure Account in the year they arise.

l) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

m) Operating leases

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

n) Funds held as agent

The receipt of funds as agent is not recognised as income nor is its distribution recognised as the agent's expenditure.

3. Income from donations & legacies	**2026 £**	**2025 £**
Saints and Sinners	-	1,250
The Eldon Charitable Trust	2,500	2,500
PF Charitable Trust	3,000	-
Sir Jules Thorn Charitable Trust	3,500	-
The Stafford Trust	-	5,000
Walker Schoolbraid	-	1,000
William Mann	-	1,750
Edinburgh Community Lottery	-	27
The Souter Charitable Trust	3,000	-
Other donations & appeals less than £3,000	4,571	9,780
Total unrestricted donations	16,571	21,307
Appletree Charitable Trust	6,500	-
The Baily Thomas Charitable Fund	-	3,333
Evelyn Drysdale Charitable Trust	3,833	167
The February Foundation	5,000	-
Fife Voluntary Action	10,833	10,384
The Grace Trust	-	1,500
Hospital Saturday Fund	4,000	-
Hugh Fraser Foundation	-	3,000
Johnston Smillie	2,000	-
Langmuir Family Foundation	2,000	-
The Murdoch Forrest Charitable Trust	2,000	-
Nancy Massey Charitable Trust	-	2,000
Rotary Jubilee Fund	-	500
Royal Caledonian	-	2,500
Royal Scottish Children's Lottery Trust	833	4,000
The Souter Charitable Trust	-	3,250
The David Family Foundation	333	667
Ward Family Charitable Trust	-	2,000
WCH Trust for Children	-	3,000
Other	1,290	71
Total restricted donations	38,622	36,372

Notes to the Financial Statements
For the Year ended 31 March 2026

		2026 £	2025 £
4.	**Grants receivable**		
	NHS Fife (Fife Team)	42,688	41,851
	National Lottery Community Fund (Fife Team)	33,328	32,424
	Bank of Scotland Foundation (Fife Team)	23,142	20,598
	National Lottery Awards for All (Education)	-	3,208
	NHS Scotland (Counselling)	12,000	-
	NHS Scotland (Education)	110,538	103,545
	National Lottery Awards for All (Hospital Team)	9,000	4,500
	Cordis Charitable Trust (Hospital Team)	60,000	53,933
	Walter Scott & Partners Limited (Hospital Team)	7,500	10,000
	NHS Lothian (Hospital Team)	-	20,000
	Walter Scott & Partners Limited (Parent Counselling)	3,750	1,250
	The National Lottery - Strengthening Organisation	6,785	-
	Total restricted grants received	308,731	291,309
	Artemis	-	4,012
	The Robertson Trust	24,000	24,000
	The RS Macdonald Charitable Trust	25,000	15,000
	Scottish Government - CYPFEIF	67,200	67,200
	Garfield Weston Foundation	-	10,000
	Total unrestricted grants received	116,200	120,212
	Total grants received	424,931	411,521
	Training fees - unrestricted	1,144	-
	Total	426,075	411,522
5.	**Other trading activities**		
	Fundraising - Unrestricted fund	10,029	9,327
	Fundraising - Restricted	252	50
		10,281	9,377

Notes to the Financial Statements
For the Year ended 31 March 2026

		2026	2025
6.	**Expenditure on raising funds**	**£**	**£**
	Fundraising costs	8,333	10,474
	Salary costs	27,608	27,259
	Total unrestricted expenditure on raising funds	35,941	37,733

7.	**Cost of charitable activities**	**£**	**£**
	Salaries & national insurance	303,849	313,655
	Staff pensions	21,099	23,390
	Staff recruitment	240	3,960
	Staff expenses	2,636	5,535
	Staff supervision	4,193	6,365
	Staff training	1,924	754
	Consulting costs	3,851	5,130
	Discretionary payments to families	1,770	475
	Travel for parents	-	104
	Counsellor fees for parents	7,635	8,038
	Production of information	2,526	2,902
	Data management	1,350	3,089
	Catering & refreshments	426	377
	Room hire	259	997
	Rent & service charges	27,026	31,961
	Water rates	65	162
	Insurance	1,498	1,487
	Heat & light	(273)	569
	Cleaning	76	67
	Printing & stationery	398	669
	Postage	207	342
	Telephone	5,859	6,245
	Computer running costs	1,601	1,047
	Other office costs	6,268	1,038
	Subscriptions	2,033	1,081
	Statutory fees	652	360
	Bank charges	754	1,007
	Independent examiner’s fee	3,600	3,540
	Payroll processing	2,442	953
	Governance & organisational development	937	2,423
	Board expenses	450	23
	Sundry expenses	60	(10)
	Depreciation	1,886	1,831
		407,297	429,566
	Charged to - Unrestricted fund	661	10,732
	- Restricted funds	406,636	418,834

Notes to the Financial Statements
For the Year ended 31 March 2026

	2025 £	2025 £
8. Staff Costs		
Wages	294,008	317,620
Social security costs	35,790	23,294
Pension costs	22,758	23,390
	352,556	364,304
The average weekly number of employees during the year was:	12	15

The key management personnel of the charity comprise the chief executive officer, the business improvement lead and the service managers. Their total benefits were £161,710 (2025: £159,391).

No employee received remuneration of more than £60,000.

9. Pension Costs

	No	No
Staff receiving pension contributions	12	15
	£	**£**
Pension cost charge	22,758	23,390

10. Tangible Fixed Assets

	Office equipment £
Cost	
As at 31 March 2025	44,535
Additions	-
Disposals	-
As at 31 March 2026	44,535
Depreciation	
As at 31 March 2025	39,839
Charge for year	1,886
As at 31 March 2026	41,725
Net Book Value	
At 31 March 2026	2,810
At 31 March 2025	4,696

Notes to the Financial Statements
For the Year ended 31 March 2026

11. Debtors

	2026	2025
	£	£
Prepayments	10,087	2,056
Other debtors	4,028	35,479
	14,115	37,535

12. Creditors due within one year

	£	£
Trade creditors & accruals	17,202	8,812
Other taxes & social security	6,035	6,606
Deferred income (note 13)	97,122	141,899
	120,359	157,317

13. Deferred Income

Deferred income relates to grant funding where the terms and conditions of the funding have not been met at the year end and contracted income when the work has not been performed.

	£	£
Balance as at 31 March 2025	141,899	84,657
Amount released to income from charitable activities	(141,899)	(84,657)
Amount deferred in year	97,122	141,899
Balance as at 31 March 2026 (note 12)	97,122	141,899

14. Funds held as agent – Trust account

	£
Balance as at 31 March 2025	11,003
Amount received in year	77,515
Paid to families	(88,330)
Balance as at 31 March 2026	188

The above reflects the charity's Trust account. Funds are raised as agent on behalf of families. All money raised is paid out.

15. Leases

The total future minimum lease payments under non-cancellable operating leases for property are as follows:

	£	£
Within one year	375	7,866

Notes to the Financial Statements
For the Year ended 31 March 2026

16. Statement of Funds

Current Year	At 31 March 2025 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2026 £
Unrestricted fund	59,212	147,286	(36,602)	(74,764)	95,132
Restricted funds					
Parent Counselling	-	16,750	(7,635)	-	9,115
Hospital Team	-	93,874	(167,179)	73,305	-
Education / Community Fund	-	148,033	(149,492)	1,459	-
Strengthening Organisation	-	6,785	(3,160)	-	3,625
Fife Team	-	82,163	(79,170)	-	2,993
Total restricted funds	-	347,605	(406,636)	74,764	15,733
Total funds	59,212	494,891	(443,238)	-	110,865

Previous Year	At 31 March 2024 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2025 £
Unrestricted fund	41,278	153,553	(48,465)	(87,154)	59,212
Restricted funds					
Parent Counselling	-	1,250	(8,037)	6,787	-
Hospital Team	-	104,182	(161,100)	56,918	-
Education / Community Fund	-	116,970	(135,578)	18,608	-
Fife Team	3,949	105,329	(114,119)	4,841	-
Total restricted funds	3,949	327,731	(418,834)	87,154	-
Total funds	45,227	481,284	(467,299)	-	59,212

Notes to the Financial Statements
For the Year ended 31 March 2026

The Unrestricted fund represents funds which are free to use in accordance with the objects of the charity.

The Restricted funds represent funds received and raised for specific purposes as outlined below:

Restricted fund:	Specific purpose:
Parent Counselling Walter Scott & Partners Ltd NHS Whole Family Wellbeing Fund	Parent counselling service
Hospital Team Cordis Charitable Trust NHS Lothian The National Lottery - Awards for All Scottish Children's Lottery Trust Walter Scott & Partners Ltd Other funders	Family support services at RHSC
Education / Community Team NHS Whole Family Wellbeing Fund Scottish Government - CYPFEIF Agnes Hunter Trust The Baily Thomas Charitable Fund The National Lottery – Awards for All Other funders	Helpline, emotional support, advocacy, parenting programme
Strengthening Organisation	E learning development of Kindred spirits
Fife Team NHS Fife Bank of Scotland Foundation National Lottery Community Fund Fife Voluntary Action Other funders	Parent advocacy and parenting programme

17. Analysis of Net Assets between Funds

Current Year	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	2,810	92,322	95,132
Restricted funds	-	15,733	15,733
31 March 2026	2,810	108,056	110,866

Previous Year	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	4,696	54,516	59,212
Restricted funds	-	-	-
31 March 2025	4,696	54,516	59,212

18. Related Parties

No director received any remuneration or reimbursement of expenses during either the current or previous year.