REGISTERED CHARITY NUMBER: SC043664

Report of the Trustees and

Financial Statements for the Year Ended 31 August 2025

for

Human Development Scotland

Human Development Scotland

Contents of the Financial Statements for the Year Ended 31 August 2025

Human Development Scotland

Report of the Trustees
for the Year Ended 31 August 2025

The trustees present their report with the financial statements of Human Development Scotland ("HDS" or "the Charity") for the year ended 31 August 2025. 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

The Charity's purposes are:

- Improving health and social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking, specifically by delivering:

(i) A training escalator for professionals working with adults, children and young people;
(ii) A post qualification CPD programme; and
(iii) Consultancy and supervision services for practitioners and organisations; and

- Reducing mental distress by delivering psychodynamic counselling and psychoanalytic psychotherapy to the public.

Our Aims

Vision

A mentally healthy and emotionally well Scotland

Mission

To relieve mental and emotional distress by increasing the availability of, and access to, high quality psychodynamic and psychoanalytic counselling & psychotherapy for all who need them.

Strategic objectives

1. To improve health & social care professionals' understanding of, and ability to apply, psychodynamic ways of thinking.
2. To reduce mental distress by delivering psychodynamic counselling & psychoanalytic psychotherapy to the public.

Delivery objectives

1. To deliver a training 'escalator' for professionals working with adults, and children & young people.
2. To run a post-qualification CPD programme.
3. To deliver services for practitioners & organisations (eg EAP, supervision, consultancy).
4. To provide a psychodynamic counselling/psychotherapy service to the public (adults, children & families).

Business objectives

1. Establish HDS as the 'go-to' source of training in psychodynamic counselling and psychotherapy.
2. Maintain and expand the affordable therapeutic service.
3. Maintain an efficient and effective 'HQ' function to support the delivery of training and services.

ACHIEVEMENTS AND PERFORMANCE
Review of the year
Trustees

The names of the charity's trustees ("the Board") at the date of this trustees' report are shown on page 4. Other than the changes mentioned below, there were no other changes in the period since 1 September 2024 to the date of this report.

Lindsay Shrubsole held the role of Chair throughout the year, but during the year informed the board of her intention to resign from her roles as trustee and Chair by the end of 2025, and did so in December. Lindsay's skills and experience were greatly valued by the Charity, and the board expresses its gratitude to Lindsay for her valuable contribution to HDS. Joe Lafferty was appointed as a trustee in August 2025, and took over as Chair in December 2025. Sarah Doyle resigned as a trustee in April 2025, and the board would like to thank her for her considerable input during her time as a trustee.

The Board met 7 times during the year and continued to focus on their governance and oversight role.

Two 'away days' were held in November and May. During the November session, the focus was on exploring ways to expand HDS's external influence and profile, and to develop the therapeutic service. The May session focussed on trustee recruitment requirements, work required on Equality, Diversity and Inclusion, and review of organisational governance.

Throughout the year the Board focussed on -
1. Ensuring the continuing financial viability of the Charity.
2. Lobbying/Promoting Psychoanalytic thinking.
3. Expanding our Therapeutic Services.
4. Improving the organisational structure to provide better containment for staff and students.
5. Equality, Diversity and Inclusion.

Academic training

Doctorate in Child and Adolescent Psychotherapy training (CAP)

The 2024-25 year was the final academic year for the 2021-2025 CAP cohort of 5 trainees.

All trainees are on course to complete their doctoral theses, and excellent feedback was received from the external examiner in relation to both the quality of teaching delivered, and the high academic standard of the trainees' work.

There continues to be a strong working relationship with Robert Gordon University ("RGU") who validate the programme, and with NHS Education for Scotland ("NES") who confirmed funding for a third cohort of the course, starting in September 2025.

Course leads Lynne Conway and Gillian Donachy retired from their posts at the end of the year, and the trustees thank them for their significant input over two successful cohorts of the CAP programme. Kasia Zych was appointed as course lead from September 2025 for the third run of the programme, with Jay Dhillon appointed as co-lead from April 2026.

MSc/Postgraduate Diploma in Psychoanalytic Observation and Reflective Practice: Therapeutic Work With Children & Young People (TWCYP)

There were 18 students enrolled on the TWCYP course in this academic year, with 2 students enrolled for the MSc. Three students graduated at the end of the academic year, with 2 obtaining their MSc, and 1 with the PGDip.

11 new students were recruited for the 2025/26 academic year, with 5 funded placements made available by NES.

Study events

During the year, three joint study events for students on the clinical (CAP) and pre-clinical (TWCYP) courses took place. These brought internationally renowned speakers to HDS to explore the topics of:

- Dual Citizenship and Wicked Problems: A leadership stance in child and adolescent psychoanalytic psychotherapy (Andrew Dawson and Linda Ellis)
- A Confusion of Aggression (Katy Lewis)
- Finding an authentic voice: Observation, intuition and the use of the counter-transference in child psychotherapy (Margaret Rustin)

Human Relations and Counselling (HRC)

Postgraduate Diploma - numbers continued to be high on the course with 16 students graduating in the year, and a further cohort of 18 students completing their first year of training.

The Children, Young People and their Families course ran with 11 students enrolled, 3 of whom were former PGDip students. 10 students completed successfully, with the remaining student granted an extension.

The MSc with 3 students in the year, with one graduating in the year and the remaining 2 expected to complete in early 2026.

Approval was received from COSCA to deliver the post-qualification certificate in Counselling Supervision, with the first cohort taking place in 2025/26.

Short courses, conferences and events

Alongside our core work of academic training, we continued to deliver a range of short courses, continuing professional development and alumni events.

Therapeutic service

Our service is accepting self-referrals and the number of clients increased slightly on the previous year. We continued to offer trainee placements to students from the HRC Diploma course. The service offers affordable counselling to all who could benefit from it, and the addition of the trainees enables us to offer a further reduction in cost to clients.

HDS also continued to offer therapeutic services throughout the year to employees through agreements with a number of employers, mainly Third Sector organisations and local authorities, although engagement with this service is reducing given the wider adoption of broader Employee Assistance Programmes by organisations.

We continue to explore ways to extend the reach of our service through advertising, marketing and collaboration with other organisations, and by expanding our therapeutic offerings to include child and adolescent psychotherapy, adult psychotherapy and group supervision.

Administrative Staff and Volunteers

There were no staff changes during the year, and the team continued to put their efforts into keeping the training and operations running.

FINANCIAL REVIEW
Financial position
During the year the charity had incoming resources of £430,803 (2024: £417,901) and expenditure of £444,091 (2024: £408,854) leading to a deficit for the year of £13,288 (2024: surplus £12,770). The deficit was driven largely by lower income from contracts work. The trustees are focussed on the need to increase income from this and other non-core sources, and are exploring ways to do so. Net assets at the year end are a total of £131,892 (2024: £145,180) with £125,424 in general funds (2024: £137,712).

FINANCIAL REVIEW

Reserves policy

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered. For the year to 31 August 2026 this has been estimated as £110,773 based on expenditure in the year to 31 August 2025. The balance held as unrestricted funds at 31 August 2025 was £125,424 of which £124,080 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and investments (2024: free reserves £135,735). The level of reserves as at 31 August 2025 are sufficient to meet the target as set out above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted as a Scottish Charitable Incorporated Organisation and was established on 19 December 2012.

Recruitment and appointment of new trustees

Trustees (members of the board) are appointed at the Annual General Meeting under the terms of the Constitution. Trustees can also be co-opted to the board at any board meeting during the year but must stand down for re-election at the subsequent AGM.

New Trustees are selected through an application process which ensures they have the appropriate skills and knowledge required to create a strong balanced board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043664

Principal address

4th Floor - South Suite
Victoria Chambers
142 West Nile Street
Glasgow
G1 2RQ

Trustees

Trustees
Mhairi Rae - Treasurer
Debbie Hindle (resigned 28.11.24)
Lindsay Shrubsole - Chair (resigned 11.12.25)
Michael Smith
Jonathan Dellafield Butt
Pauline Brown
Sarah Doyle (appointed 3.10.24) (resigned 22.4.26)
Nicola Eriksen (appointed 16.1.25)
Joe Lafferty (appointed 14.8.25) Chair (11.12.25)

Independent Examiner

Mathew Gillies LLB (Hons) ACPA FCIE
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Human Development Scotland

Report of the Trustees
for the Year Ended 31 August 2025

Approved by order of the board of trustees on 16th May 2026 and signed on its behalf by:

Joe Lafferty - Trustee

Independent Examiner's Report to the Trustees of
Human Development Scotland

I report on the accounts for the year ended 31 August 2025 set out on pages seven to seventeen.

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's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 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 connection with 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; and
- to prepare accounts which accord with the accounting records and to 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.

Mathew Gillies LLB (Hons) ACPA FCIE
Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 20/5/2026

Human Development Scotland

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	275	-	275	5,122
Charitable activities	5				
Core charitable activities		416,355	-	416,355	391,811
Other trading activities	4	12,514	-	12,514	19,892
Other income		1,659	-	1,659	1,076
Total		430,803	-	430,803	417,901
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	592	-	592	585
Other trading activities	7	26,893	-	26,893	28,513
		27,485	-	27,485	29,098
Charitable activities	8				
Core charitable activities		415,606	1,000	416,606	379,756
Total		443,091	1,000	444,091	408,854
NET INCOME/(EXPENDITURE)		(12,288)	(1,000)	(13,288)	9,047
RECONCILIATION OF FUNDS					
Total funds brought forward		137,712	7,468	145,180	136,133
TOTAL FUNDS CARRIED FORWARD		125,424	6,468	131,892	145,180

CONTINUING OPERATIONS

All income and expenditure derive from continuing activities.

The Statement of financial activities includes all gains and losses recognised in the year.

Human Development Scotland

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	14	1,344	-	1,344	1,978
CURRENT ASSETS					
Debtors	15	8,121	-	8,121	15,003
Cash at bank and in hand		167,578	6,468	174,046	236,037
		175,699	6,468	182,167	251,040
CREDITORS					
Amounts falling due within one year	16	(51,619)	-	(51,619)	(107,838)
NET CURRENT ASSETS		124,080	6,468	130,548	143,202
TOTAL ASSETS LESS CURRENT LIABILITIES		125,424	6,468	131,892	145,180
NET ASSETS		125,424	6,468	131,892	145,180
FUNDS	17				
Unrestricted funds				125,424	137,712
Restricted funds				6,468	7,468
TOTAL FUNDS				131,892	145,180

The financial statements were approved by the Board of Trustees and authorised for issue on 16th May 2026 and were signed on its behalf by:

....

Joe Lafferty - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

Human Development Scotland ("the charity" or "HDS") is a Scottish Charitable Incorporated Organisation registered in Scotland. The registered office which is also the principal address is shown on page 5 - Reference and Administrative Details.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern and there are sufficient reserves to meet the reserves policy detailed on page 4, therefore the accounts are prepared on a going concern basis.

Accounting estimates and areas of judgement
The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when received.

Grant income is recognised within charitable activities and is recognised when the charity has entitlement to the funds, any performance related conditions attached to the grants are met, it is probable that the income will be received and the amount can be measured reliably.

Income from contracts and room hire is recognised as invoiced when the services are provided.

Charitable Activities including courses and tuition are recognised as invoiced and where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred where entitlement conditions have not been met or related services have not been provided at the year end.

Bank Interest is recognised when received.

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2. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	25% on reducing balance
Fixtures and fittings	-	25% on cost
Computer equipment	-	20% on cost

The policy is to capitalise assets where they have an expected useful life of over one year.

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

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

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.

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

Cash at Bank and on Hand

Cash at bank and cash in hand includes cash and any 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.

Creditors and Loans

Creditors and loans 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 loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

Human Development Scotland is VAT registered and income and expenditure is recognised net of VAT.

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3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.8.25 Total funds	31.8.24 Total funds
	£	£	£	£
Donations	275	-	275	5,122

4. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.8.25 Total funds	31.8.24 Total funds
	£	£	£	£
Generating funds - Contracts	6,325	-	6,325	17,409
Room hire and refreshments	6,189	-	6,189	2,483
	12,514	-	12,514	19,892

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.25	31.8.24
		£	£
Conferences and events	Core charitable activities	2,080	360
Short courses	Core charitable activities	-	24,000
Training and tuition	Core charitable activities	403,346	356,469
Counselling	Core charitable activities	10,929	10,982
		416,355	391,811

6. RAISING DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.8.25 Total funds	31.8.24 Total funds
	£	£	£	£
Staff costs	500	-	500	500
Office costs	92	-	92	85
	592	-	592	585

7. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.8.25 Total funds	31.8.24 Total funds
	£	£	£	£
Staff costs	18,753	-	18,753	15,571
Counsellor costs	3,737	-	3,737	9,509
Sundries	9	-	9	57
Office rent	1,055	-	1,055	978
Office costs	606	-	606	516
Telephone	325	-	325	262
Insurance	2,408	-	2,408	1,620
	26,893	-	26,893	28,513

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8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Core charitable activities	324,426	92,180	416,606

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.25 £	31.8.24 £
Staff costs	8,876	8,858
Insurance	3,564	3,442
Telephone	217	175
Sundries	611	767
Staff travel	42	81
Academic staff costs	215,281	193,268
Counsellor costs	12,991	10,624
Office rent	12,876	11,926
University accreditation	57,778	60,162
Marketing costs	892	1,063
Books and literature	620	138
Venue costs	533	456
Office costs	7,364	6,247
Copyright licences	248	347
Subscriptions	401	199
IT software and consumables	880	497
Post, stationery and storage	531	1,087
Event costs	721	297
	324,426	299,634

10. SUPPORT COSTS

	Governance costs £
Core charitable activities	92,180

Support costs, included in the above, are as follows:

Governance costs

	31.8.25 Core charitable activities £	31.8.24 Total activities £
Insurance	2,268	2,191
Accountancy and legal fees	1,760	1,680
Legal fees	1,950	2,212
Office rent	7,177	6,647
Office costs	1,629	2,035
Telephone	541	437
Depr of computer software	349	445
Carried forward	15,674	15,647

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10. SUPPORT COSTS - continued

Governance costs - continued

	31.8.25 Core charitable activities £	31.8.24 Total activities £
Brought forward	15,674	15,647
Admin salaries	65,634	58,041
Bank fees	954	66
Post, stationery and storage	531	379
Repairs and maintenance	2,525	1,514
Sundry expenses	33	199
Membership/Subscriptions	384	419
IT software and consumables	6,161	3,478
Depr'n property improvements	284	379
	92,180	80,122

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees serving during the year were not paid for the time on the board however the following Trustees carried out teaching and counselling services for HDS and were paid accordingly:

During the year Debbie Hindle who is a consultant child and adolescent psychotherapist (and a trustee) received £250 for tutoring on the Therapeutic Work with Children and Young People course. (2024: £1,800).

Debbie Hindle resigned from the board effective 28,11,2024 - the figure above reflects work carried out whilst in post as a Trustee.

No trustees are on the payroll for Human Development Scotland and payments to board members for consultancy work are approved by the board and are allowable within the constitution.

Except as reported above, no trustees (who are the charity's key management personnel) nor any persons connected with them received any remuneration or other benefits for the year to 31 August 2025 or the year to 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

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12. STAFF COSTS

	2025	2024
	£	£
Gross Salaries	199,089	175,381
Employers National Insurance	11,151	9,168
Employer Pension Contributions	9,080	7,695
	219,320	192,244

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Staff	9	8

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,122	-	5,122
Charitable activities			
Core charitable activities	391,811	-	391,811
Other trading activities	19,892	-	19,892
Other income	1,076	-	1,076
Total	417,901	-	417,901
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	585	-	585
Other trading activities	28,513	-	28,513
	29,098	-	29,098
Charitable activities			
Core charitable activities	378,756	1,000	379,756
Total	407,854	1,000	408,854
NET INCOME/(EXPENDITURE)	10,047	(1,000)	9,047
RECONCILIATION OF FUNDS			
Total funds brought forward	127,665	8,468	136,133
TOTAL FUNDS CARRIED FORWARD	137,712	7,468	145,180

The figures above are for the year ended 31 August 2024.

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14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2024 and 31 August 2025	6,490	8,878	4,069	19,437
DEPRECIATION				
At 1 September 2024	5,353	8,878	3,228	17,459
Charge for year	284	-	350	634
At 31 August 2025	5,637	8,878	3,578	18,093
NET BOOK VALUE				
At 31 August 2025	853	-	491	1,344
At 31 August 2024	1,137	-	841	1,978

15. DEBTORS

	31.8.25 £	31.8.24 £
Trade debtors	5,832	14,306
Other debtors	869	437
VAT	1,420	260
	8,121	15,003

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade creditors	4,809	46,048
Social security and other taxes	5,235	4,170
Pension liability	1,110	-
Other creditors	340	340
Deferred income	27,000	25,200
Accrued expenses	13,125	32,080
	51,619	107,838

Reconciliation of Deferred Income

Deferred income in 2025 comprises of RGU Registration fees invoiced for 2025/26 prior to the year end.

	£
Balance as at 1 September 2024	25,200
Amounts released during the year	(25,200)
Amounts deferred during the year	27,000
Balance as at 31 August 2024	27,000

continued...

17. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	137,712	(12,288)	125,424
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	1,276	(1,000)	276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
	7,468	(1,000)	6,468
TOTAL FUNDS	145,180	(13,288)	131,892

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	430,803	(443,091)	(12,288)
Restricted funds			
Scottish Child Psychotherapy Trust	-	(1,000)	(1,000)
TOTAL FUNDS	430,803	(444,091)	(13,288)

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	127,665	10,047	137,712
Restricted funds			
Working below the surface	500	-	500
Scottish Child Psychotherapy Trust	2,276	(1,000)	1,276
Child and adult conference fund	4,247	-	4,247
Jock Sutherland Library Fund	1,445	-	1,445
	8,468	(1,000)	7,468
TOTAL FUNDS	136,133	9,047	145,180

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,901	(407,854)	10,047
Restricted funds			
Scottish Child Psychotherapy Trust	-	(1,000)	(1,000)
TOTAL FUNDS	417,901	(408,854)	9,047

Working Below The Surface - Donation received specific to a series of planned "Working Below the Surface" seminars. The balance has been carried forward for use in 2026.

Scottish Child Psychotherapy Trust - The Trust wound up in 2012 and gifted funds to HDS with the condition that they be used to support the development of the TWCYP (Therapeutic Work with Children and Young People) training course and for TWCYP student bursaries. Two bursaries of £500 each were awarded in 2024/25, the bursaries are being promoted to students and the balance is being carried forward to future years.

Children And Adult Conference Fund - Funds donated to support training and events which address issues arising for practitioners working with both adults & children. There was an agreement by the board on how to spent this fund prior to the Covid-19 pandemic, however the pandemic has caused plans to change and the fund is currently being carried forward to future years with plans to re-address this in 25/26 now that the effects of the pandemic have subsided.

Jock Sutherland Library Fund - a donation given by Debbie Hindle (trustee) with the idea of making a public appeal for more funds.This money is being used to re-organise our library of Psychoanalytic and Psychodynamic literature to make it accessible.

18. RELATED PARTY DISCLOSURES

Other than those reported in Note 11 (trustees remuneration and benefits), there were no related party transactions in the year ended 31 August 2024 or the year ended 31 August 2025 that require disclosure.