

**CHARITY NO: SC022467**

**COMPANY NO: SC343897**

**WITH KIDS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

---

**WITH KIDS**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

	<b>PAGE</b>
Reference and Administrative information	1
Trustees' Annual Report	2
Independent Auditor's Report	14
Statement of Financial Activities	18
Balance Sheet	19
Cashflow Statement	20
Notes to the Financial Statements	21

---



## **WITH KIDS**

### **Trustees' Annual Report for the year ended 30 June 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of the company, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 Republic of Ireland.

The legal and administrative information on page one forms part of this report.

### **Objectives and activities**

#### **Background**

With Kids, formerly known as The Big Issue Foundation Scotland (BIFS) was established in 1996 as the charitable arm of The Big Issue in Scotland magazine. In November 2006 responsibility for TBIS magazine passed to London which provided an opportunity for the trustees of BIFS, to conduct a strategic review of the charity.

In light of this the Trustees decided that the work of BIFS should fundamentally change from a reactive to a preventative role focussing on early intervention work with children and families who are experiencing difficulties. In 2008 BIFS changed its legal form to that of a limited company with charitable status and was re-branded as With Kids to reflect the work undertaken.

#### **Objectives**

With Kids is a Company Limited by Guarantee and has been established for charitable purposes only. The company's objects are: To provide, direct and make available, practical and emotional support to children and families who are affected by the disadvantages of physical, mental, psychological, personal or social deprivation to help support, rehabilitate and educate such persons to overcome and eliminate such disadvantage.

#### **Our Mission Statement**

With Kids provide specialist Play Therapy to children whose mental wellbeing is affected by adversity. With the child at the centre, we work collaboratively with the important people in the child's family and community.

We are committed to promoting Play Therapy through awareness raising, education and by developing a skilled workforce that can deliver Play Therapy across Scotland to reach and make a difference to every child who needs it.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

### **Our main aims and activities**

With Kids is a children's mental health charity. We aim to help children overcome the emotional difficulties they face in the short-term and also to develop the social, emotional, cognitive and practical resources which enables them to build their resilience and internal resources in order to achieve their potential in adult life. We do this through providing:

- Play Therapy: A specialist evidence-based intervention for children aged 3-12 who have experienced adversity.
- Parents/carers: Tailored 1-2-1 support for parents/carers of children receiving Play Therapy, and wider community activities that aim to strengthen family relationships, reduce isolation and enhance family life.
- Perinatal Mental Health: a curated range of supports to enhance parental well-being and strengthen parent/child relationships.
- Consultation: We provide invaluable support/consultation to school staff in their work with children who have experienced adversity.
- Training: With the aim of increasing a workforce who are equipped to, and skilled at, supporting children facing emotional and mental health difficulties, we deliver an MSc in Play Therapy in collaboration with Queen Margaret University, and we provide a range of highly regarded trainings to the children's workforce in understanding the complexities of children's emotional communications.

### **Structure, governance and management**

The Big Issue Foundation Scotland was registered as a company limited by guarantee, Registered Number SC343897 in 2008. In February 2016 the company formally changed its name to With Kids - charity number SC022467.

### **Appointment of trustees**

The Articles of Association sets out the following in respect of trustees:

- The member or members of the company may appoint any person who is willing to act, to be a trustee, either to fill a vacancy or as an additional trustee.
- The maximum number of trustees shall be fifteen and the minimum number of trustees shall be three.
- The member or members of the company shall be entitled by ordinary resolution to terminate the appointment of any trustee at any time.

### **Policies and procedures for recruitment, induction and training of trustees**

In September 2023 we commenced a recruitment process for new Trustees. All trustees undertake an induction and receive training in the governance of the organisation.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

This includes giving the trustees a copy of the Memorandum and Articles of the company and explaining to them the work of the organisation and their responsibilities as trustees.

### **Governance**

The Trustees continue to be closely involved in the strategic planning of the organisation ensuring that they are aware of the key challenges facing the organisation and offering regular support to the CEO. Day to day operation is delegated to the appointed senior managers.

### **Risk management**

The trustees examine the major strategic, business, and operational risks which the charity faces at each Board meeting and have systems established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. A detailed Risk Register is in place and is regularly reviewed by the Trustees at Board Meetings. The trustees consider that the key risks currently facing the charity are:

- Regular challenges to secure sustainable new funding. A comprehensive funding strategy has been implemented with the aim of creating sustainable income streams for the organisation;
- Child protection: a formal policy is in place to ensure all staff are members of the PVG scheme through Disclosure Scotland. Specific indemnity insurance is also in place. One Trustee has been appointed as the Child Protection & Safeguarding Lead on the Board. All staff receive mandatory annual Child Protection training.

### **Achievements and performance**

#### **Play Therapy:**

With Kids have continued to lead the way in the delivery of children and family support in Glasgow, Edinburgh and West Lothian, and are the leading provider of Play Therapy services for children under the age of 12.

In 2023/24 With Kids continued to work mainly within primary & nursery school settings in recognition that for some children this is the only secure base in their lives. During a period where local authorities are experiencing huge budget cuts and having to reduce services, our partner schools have continued to buy in our service using Pupil Equity Fund budgets, indicating that our service is an utmost priority to retain due increased demand and the impact we make.

With Kids continued to provide Play Therapy to Glasgow Primary schools as part of the overall counselling provision to p.6 & p.7 pupils, which has meant that Play Therapy has reached an increased number of children and served to raise the profile of Play Therapy and With Kids within Glasgow primary schools.

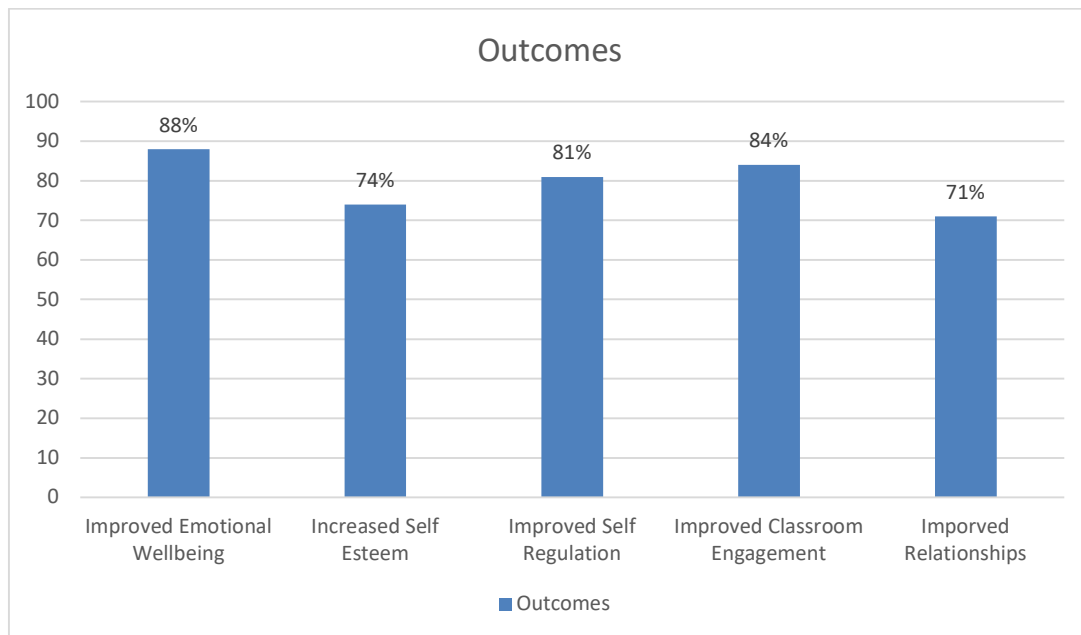
**WITH KIDS Trustees’ annual report for the year ended 30 June 2024 (continued)**

In addition, funding from Glasgow Communities Fund has enabled us to provide supports in 4 nurseries in Glasgow’s East End, and Glasgow Helps Child Poverty Pathfinder in an additional nursery. Thanks to the Barcapel Foundation, the Charles Hayward Foundation & funding from the City of Edinburgh Council we have been able to continue offering support to children who do not attend our partner schools in the South West area of Edinburgh; and with thanks to the Henry Smith Charity – Covid-19 Fund, we are able to provide parent support and Play Therapy for children in Glasgow who do not attend our partner schools.

Our Play Therapy work, supporting children who have experienced trauma in their early years, continues to be highly regarded – we worked 61 schools and nurseries, and provided an additional 10 days of community based therapy weekly in the year 2023/24.

This year we reached 538 children through our therapeutic supports, in total, delivering 7,392 hours of Play Therapy and Speech & Language therapy. **65%** of children worked with reside in **SIMD 1 , 2 and 3** - some of the most deprived areas in Scotland.

We have been able to demonstrate significant improvement in children’s mental health & wellbeing, engagement in school activity, higher attainment and improved relationships, both in school and at home.



Our work in nurseries in Glasgow has come to the attention of the Child Poverty Pathfinder Team and as such they have funded our Play Therapy work in one nursery for 1 year with view to conducting a robust evaluation of the impact and how With Kids supports their ambition for eradicating child poverty.

In September of 2023 we were approached by Beyond, an organisation that advocates for supporting children’s mental health based in England.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

They provided funding to 4 schools in Edinburgh in order that they were able to buy in With Kids services.

Our work with care experienced children in 8 Edinburgh schools, funded by Care Experienced fund, continues to demonstrate high levels of success and our evaluations showcase the positive impact on children, their parents/carers and teaching staff. As such we have once again been commissioned to work in a further 8 schools next academic year.

### **Glasgow**

In our Glasgow partner schools and nurseries in the last year we provided play therapy for 332 children, and support for their families in Glasgow, delivering 4094 therapeutic sessions to children. In addition, our Speech and Language Therapists provided support to 22 children. We have a formal partnership arrangement with 23 primary schools in Glasgow to provide a full day play therapy service, 3 of these being new partnerships, and an additional 8 schools took on our services for the counselling provision only. In addition, we continue to receive referrals from CAMHS, health visitors, social work services, voluntary agencies and a growing number of self-referrals from parents.

From August 2023 – June 24 we provided Play Therapy to 26 schools as part of the counselling contract. A total of 965 sessions were delivered to 114 pupils in p6 and p7 as a result. Some schools used Pupil Equity Fund to supplement their counselling budget in order that pupils received the length of support required.

### **Edinburgh**

In the last year we provided play therapy for 168 children, delivering 2690 sessions, and supported their parents/carers. We have partnerships with 18 primary schools, 6 of these being new partnerships.

### **West Lothian**

In the last year we supported a total of 16 children and families, delivering 338 sessions, with referrals coming from 3 partner schools.

### **Family/Community Support:**

As part of our commitment to supporting disadvantaged children & families, we continue to deliver family support through a range of groups and community activities. We offer a mix of 1-1 therapeutic support and counselling, as well as a variety of parent/carers and family groups that have been developed in collaboration with parents and carers where a need has been indicated. All of our work is aimed at helping to support positive mental & emotional health, grow resilience, decrease isolation and help improve life opportunities.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

### **Glasgow**

The family and community work at With Kids runs from our Glasgow office and from partner schools and nurseries and has supported 308 adults and 173 children, plus an additional 100 parents/carers through one off events such as parents evenings or events.

Our work in schools includes family homework support groups, activities for parents and carers, 1-1 practical and emotional support, walking groups and support groups for parents and carers of children with additional support needs, and support of children struggling with the difficult transition to Secondary School.

Groups delivered from our community office base are aimed at supporting parents and carers from pregnancy right through to Secondary school and beyond:

**Meemaws and Deedas:** baby and toddler group

**Wee B's and Bumps:** pregnancy and baby group for up to 6months

**ASN:** additional support needs group for parents and carers

**Family Afterschool:** providing a home cooked meal and activities/homework support for families

**Wee Maws:** Women's empowerment group.

Our adult counsellor predominantly supports parents and carers with more complex difficulties with 1-1 counselling. She also supports nursery staff and children with our innovative Watch, Wait and Wonder programme; a therapeutic intervention which helps children to build inner resilience and self-agency and encourages independent learning and emotional well-being. This programme also trains and supports staff in this method which is child led and enhances the skills they already have. Suzy worked with 62 adults and 91 children. 17 of these were supported with 1-1 counselling.

Our Kinship group supported around 40 adults & 52 children through with training, mental health support as well as holiday programmes and Christmas presents.

Over the past year we have been growing our Peri-Natal Infant Mental health supports continuing to providing an enlarging support group for parents and carers of babies and developing our expertise in "Watch, Wait and Wonder".

### **Edinburgh**

Our Edinburgh community work offers the following:

1 to 1 Support for Parents/Carers and their families

Neurostars – a group run in collaboration with Big Hearts that supports children with Additional Support needs and their parents/carers.

Nursery Drop-ins: 1 to 1 and group support for parents of young children.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

Summer Project 2023: we provided a 3 week summer programme for families in SW Edinburgh. We took the families on trips to the beach, museum, hosted fun days in local community centres and attended shows in the Edinburgh Fringe Festival.

These testimonials from a parents demonstrates the value of our play therapy and parent support services:

*"Thank you for making her happy. It has been a long time since she smiled this way."*

*"Even when I doubted myself, you still believed in me – and I genuinely believe that I wouldn't be here today without you. Your support has meant the world. I'll never be able to thank you enough".*

### **With Kids Training Programme**

With Kids offers a CPD training programme which is open to all. Most of our training offers are delivered online in a series of webinars. These have proved successful and have been positively evaluated. We have delivered 35 training opportunities a mixture of commissioned training, webinars, face to face – reaching 329 people.

We recently presented our 'Trauma from a Child's Perspective' workshop at the Children in Scotland conference held at Murrayfield, and our "Delay or Deficit- Early Years Development after Lockdown" at Children in Scotland Early Years conference. Both events were attended by many professionals who work with children and young people.

We also delivered bespoke packages for other organisations, including Glasgow Life and Women's Aid, expanding our training offer.

With funding from the Promise our Training Co-ordinator developed and delivered an in-depth course, ROAR (Recognise, Observe, Acknowledge, Respond), to kinship carers to support understanding of children's non-verbal communication.

### **MSc in Play Therapy**

Our in MSc Play Therapy, developed in conjunction with Queen Margaret University, Edinburgh, and accredited by the British Association of Play Therapists, continues to thrive and remains highly regarded.

We are delighted that 12 students graduated this year, 3 of these with distinction 8 with merit. A further 2 students are expected to graduate over the coming months. We are equally pleased by the fact that we have been able to recruit a strong group of learners for the September 2024 intake and have a first year cohort number of 23 students – our highest number yet. We have 24 students in total continuing into 2<sup>nd</sup> and 3<sup>rd</sup> years of study.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

To date, we have been able to offer new employment to 18 graduates from our overall cohort of graduates. We are delighted that the MSc is providing a workforce that enables With Kids and other organisations across Scotland to meet demand.

### **Our People**

Our valued Fundraiser left post in August of 2023 to set up her own business. We took the opportunity to recruit for a full-time post in order to increase the breadth of scope in our fundraising endeavours.

We are fortunate to have a skilled, experienced and committed group of staff. It is testament to the strength of the organisation that there has been little other change within the organisation over this and previous years.

It is recognised that our staff remain the greatest asset of the organisation and we thank them for their ongoing commitment, enthusiasm and professionalism that they bring to their roles. Trustees review the staff benefits package regularly, and pay awards for all staff, including key management and are determined by general labour market expectations and affordability. The staff team received a cost of living award in July 2023.

All staff are automatically enrolled in the NEST pension scheme.

### **Key management personnel remuneration**

Key management employees are considered to be the Chief Executive, and the MSc Course Director. Key management remuneration in the year totalled £96,419 (2023: £96,024) which includes pension contributions of £2,541 (2023: £2,524)

### **Notable achievements:**

We are proud to have been awarded the Isobel Award in May, an annual award presented by The Carlowrie Group to organisations who have **“faced challenges and not only risen to meet them but have excelled and brought meaningful positive change in their wake”**

Our CEO presented at Scottish Government (SG) Round table event, hosted by Royal College of Paediatricians and Child Health, highlighting to SG the extreme wait times in child health across Scotland. We presented a piece of work with GP practice in Westerhailes, being promoted as an alternative method of reducing waiting times and waiting lists.

We have participated in Glasgow City Council's Digital Boost programme. While this predominantly focused on enhancing our digital impact, looking at audience profiles, Search Engine Optimisation, social media, marketing mix amongst other tools, we also explored better cyber security, and the power, use and pitfalls of artificial intelligence.

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

Families and staff took part in the Glasgow Kiltwalk in April, raising both awareness of With Kids and the fantastic sum of £1500 for With Kids.

We are proud to host The Community Café which provided 95 individuals from the local community with a much-needed warm space, home-cooked nourishing food and friendly chat. Many of the people that attend are elderly, isolated, vulnerable and/or struggling with the cost-of-living crisis. For many it's the only conversation or nourishing food that they'll have that week.

We are grateful to our wonderful team of volunteers who run the café. Edrington volunteers visited the café to chat with some locals who enjoy the social elements that the café provides. Support from Barclays through fundraising and volunteering allowed us to host a 'Baby's first Christmas' event for parents and their babies to come along and Digby Brown supported a community toy sale.

We have an ongoing partnership with Nuffield Health who provide health related sessions for staff and our families - we have been developing this relationship further over the last year.

### **Transition towards Net Zero**

At With Kids we take our responsibility towards climate action seriously and as such we have a Net Zero working group. Work on this group has supported overall organisational efforts to reducing our carbon footprint. We are due to have cycle parking in place by the end of July 2024. This will accommodate up to 10 bicycles to promote active travel, boosting health & fitness while meeting our responsibility to reduce environmental impact.

We were successful in receiving a match fund between Glasgow City Council Green Fund and Leathersellers totalling £19,223, to improve our carbon efficiency and lower energy costs by installing Smart TRVs, glazing upgrades and contribution to insulation and received Cycling Friendly Employer Fund to encourage staff to cycle to work by the provision of safe cycle storage as part of our transition to Net Zero.

### **Funding**

With Kids have secured Service Level Agreements with all schools who buy in our services, with many using Pupil Equity Funding. In the current financial year we secured a total of £757,377 (2023: £771,921) in PEF and counselling support funding from schools across Glasgow, Edinburgh and West Lothian. We provided play therapy, family support work, speech and language therapy, counselling support for older children and staff training.

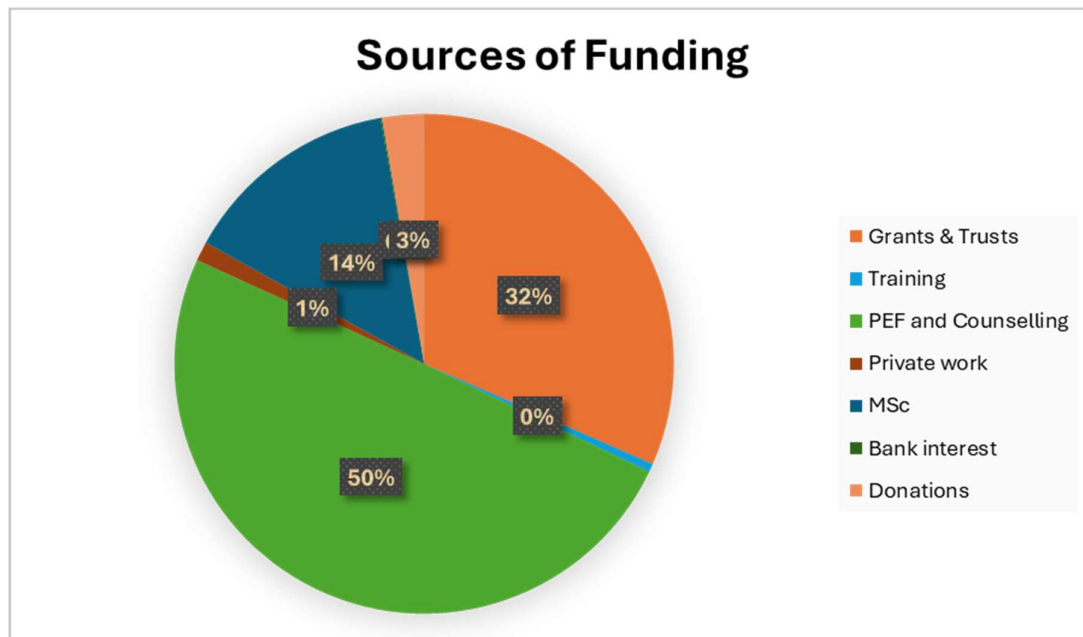
We continued to receive support and funding from numerous statutory bodies, a wide range of Trusts and Foundations, corporates and individuals.

**WITH KIDS Trustees’ annual report for the year ended 30 June 2024 (continued)**

The largest sources of donated income for our operation throughout this period were Glasgow Community Fund, Glasgow Helps Child Poverty Pathfinder, Edinburgh Children and Young People’s Mental Health Fund, Henry Smith, The National Lottery, Charles Hayward, Barcaple, Cattanach, Leathersellers, Garfield Weston, the Robertson Trust.

Other funding was also provided through a variety of trusts, foundations, corporates, individuals and local community groups. We have benefited from being Digby Brown’s Charity of the Year until January 2024 which has seen numerous volunteering hours of support for With Kids alongside the raising of funds through raffles, bake sales and collections.

Funding remains a significant issue for the organisation as it is for all charities, but our success in the funding achieved to date over this past year leads us to feel confident of success in our future funding applications. The Trustees continue as ever to be very grateful to those organisations, companies, grant funders and individuals who have supported our work over the last year.



The success of recent funding applications has ensured that With Kids is on a strong financial footing which enables the Board and Management Team to look forward to development of the organisation. We are aware though that with the impact of increasing cost of living pressures, and a need to review staff remuneration will place a strain on finances in the year ahead. Demand on funders is high and available funds therefore becoming increasingly limited. Any further increase in costs of our services to schools may mean that schools no longer have the funds to make use of With Kids supports. This is a challenging balance to strike.

**Financial review**

The results for the year are shown in the Statement of Financial Activities on page 18 and show an overall surplus of £26,978 (2023: £26,352).

## **WITH KIDS Trustees' annual report for the year ended 30 June 2024 (continued)**

As noted above, we have expanded our PEF, increased numbers on our MSc, are expanding our training offer, and have secured other income from a variety of different sources in pursuit of our long-term plan to reduce reliance on our traditional sources of funds. As demonstrated in the current year, the Trustees are hopeful that this proactive approach will continue to result in more diverse and sustainable funding being secured over the coming years.

### **Statement of the charity's policy on reserves**

It is the aim of the charity to maintain unrestricted funds, which are the free reserves of the charity not tied up in fixed assets, at a level representing not less than 3 months of unrestricted expenses. For 2024, this figure is £258,667 (2023: £258,098).

Currently, the charity has free reserves of £344,188 (2023: £330,900), being the excess of general funds over assets, net of borrowings (see note 20) which represents just under 4 months of unrestricted expenses based on the 2024 results. It should be noted that the level of free reserves is inflated by our borrowings, so ignoring the impact of our borrowings, free reserves would be £250,832 (2023: £213,325) which is £8k below our target level.

Our income and expenditure profile for 2024 has broadly mirrored that of 2023, to the extent that the value of 3 months of unrestricted expenses has remained in the region of £258k. Despite not increasing our income, we have managed to grow our free reserves whilst still reducing our borrowings. As noted in the financial review, the Trustees continue to develop sources of unrestricted income such as new PEF partner schools, training and private therapy work in order to support the work of the organisation. Because of this, and to balance the reducing value of unrestricted reserves as we repay our bank borrowings, we plan to maintain the current level of unrestricted reserves to enable us to withstand any potential pressure on our cash-flow caused by delays in funding or increased costs which may be driven by the current economic pressure on the economy.

### **Investment policy**

Any surplus cash is held in interest bearing accounts at the bank until required to further the objects of the charity. This is kept review with a view to ensuring the maximum return.

### **Strategic Plan**

The 3 year Strategic Plan finalised in June 2022, provides a vision for the future of With Kids and seeks to consolidate the exceptional work we do as a charity whilst expanding our reach to greater numbers of children and families in need of specialist mental health support.

### **Future plans**

- To continue to develop the With Kids model in our current locations and beyond.
- To develop new opportunities to generate sustainable income through partnership working and in particular to promote the training capabilities within the organisation.
- To work towards increasing our support of children 0-5 years and their families.
- To increase our capacity to provide parent/carers support.

## **WITH Kids Trustees' annual report for the year ended 30 June 2024 (continued)**

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of With Kids for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

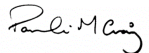
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Approved by the trustees on 13<sup>th</sup> December 2024 and signed on their behalf by:

Signed by:  
  
7F6444D5C8EF4D2...

Name: Pauline Craig

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2024**

### **Opinion**

We have audited the financial statements of With Kids (the 'charitable company') for the year ended 30<sup>th</sup> June 2024 which comprise the Statement of Financial Activities incorporating an income and expenditure account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30<sup>th</sup> June 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2024 (continued)**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Annual Report, which includes the director's report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2024 (continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

### **Extent to which the audit was considered capable of detecting irregularities including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries: Review of journals included but was not limited to the following areas:
  - Depreciation
  - Wages and salaries
  - Deferred income
  - Prepayments
  - Accruals

### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance, and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2024 (continued)**


The risk is also greater regarding irregularities occurring due to fraud of instances of non-compliance, rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/> This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:  
  
142BED1F16784DD...

*Rory McCall BAcc CA (Senior Statutory Auditor)*

*13th December 2024*

*168 Bath Street  
Glasgow  
G2 4TP*

*For and on behalf of Wbg (Audit) Limited, Statutory Auditor*

*Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**WITH KIDS****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 JUNE 2024**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income and endowments from:</b>							
Donations	5	41,263	481,374	522,637	59,308	465,773	525,081
Charitable activities	6	1,000,284	-	1,000,284	998,770	-	998,770
Investments	7	1,388	-	1,388	667	-	667
<b>Total Income</b>		<u>1,042,935</u>	<u>481,374</u>	<u>1,524,309</u>	<u>1,058,745</u>	<u>465,773</u>	<u>1,524,518</u>
<b>Expenditure on:</b>							
Raising funds	8	20,191	3,332	23,523	21,100	2,359	23,459
Charitable activities	10	1,014,478	459,330	1,473,808	1,011,293	463,414	1,474,707
<b>Total Expenditure</b>		<u>1,034,669</u>	<u>462,662</u>	<u>1,497,331</u>	<u>1,032,393</u>	<u>465,773</u>	<u>1,498,166</u>
<b>Net income</b>		8,266	18,712	26,978	26,352	-	26,352
Transfers between funds		18,712	(18,712)	-	-	-	-
<b>Net movement in funds</b>		26,978	-	26,978	26,352	-	26,352
<b>Funds reconciliation</b>							
Total Funds brought forward	19	<u>496,919</u>	-	<u>496,919</u>	<u>470,567</u>	-	<u>470,567</u>
<b>Total Funds carried forward</b>	19	<u>523,897</u>	-	<u>523,897</u>	<u>496,919</u>	-	<u>496,919</u>

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

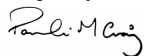
Overall income and expenditure derives from continuing activities although individual projects will commence and complete during the year.

**WITH KIDS****BALANCE SHEET AS AT 30 JUNE 2024**

	Note	2024	2024	2023	2023
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	14		273,065		283,594
<b>Current assets:</b>					
Debtors	15	125,344		81,214	
Cash at bank and in hand	21	<u>613,924</u>		<u>585,788</u>	
<b>Total current assets</b>		739,268		667,002	
<b>Liabilities:</b>					
Creditors falling due within one year	16	<u>(420,207)</u>		<u>(360,392)</u>	
<b>Net current assets</b>			<u>319,061</u>		<u>306,610</u>
<b>Total assets less current liabilities</b>			592,126		590,204
Creditors: Amounts falling due after more than one year	18		(68,229)		(93,285)
<b>Net assets</b>			<u><u>523,897</u></u>		<u><u>496,919</u></u>
<b>The funds of the charity:</b>					
Restricted income funds	19		-		-
Unrestricted funds	19		<u>523,897</u>		<u>496,919</u>
<b>Total charity funds</b>			<u><u>523,897</u></u>		<u><u>496,919</u></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and authorised for issue on 13th December 2024 and signed on their behalf by:

Signed by:  
  
 7F6444D5C8EF4D2...

Name: Pauline Craig

Company Number: SC343897

**WITH KIDS****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2024**

	Note	Total Funds 2024 £	Prior Year 2023 £
<b><i>Cashflows from operating activities</i></b>			
<b><i>Surplus(Deficit) per SOFA:</i></b>		26,978	26,352
Add: depreciation		35,328	30,663
loan interest		5,052	5,369
Less: investment income		(1,388)	(667)
(Increase)/Decrease in debtors		(44,130)	126,075
Increase/(Decrease) in creditors & deferred income		58,978	(32,674)
		<hr/>	<hr/>
<b>Net cash provided by operating activities</b>		80,818	155,118
<b><i>Cash flows from investing activities:</i></b>			
Dividends, interest and rents from investments		1,388	667
Purchase of property, plant and equipment		(24,799)	(7,220)
		<hr/>	<hr/>
<b>Net cash (used in) investing activities</b>		(23,411)	(6,553)
<b><i>Cash flows from financing activities:</i></b>			
Repayments of borrowing		(24,219)	(23,621)
Interest paid		(5,052)	(5,369)
		<hr/>	<hr/>
<b>Net cash (used in) financing activities</b>		(29,271)	(28,990)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		28,136	119,575
Cash and cash equivalents brought Forward	21	585,788	466,213
		<hr/>	<hr/>
<b>Cash and cash equivalents carried Forward</b>	21	613,924	585,788
		<hr/>	<hr/>

## WITH KIDS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

#### 1. Accounting Policies

##### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### (b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or Memorandum and Articles of the company, or through the terms of an appeal.

Further details of each fund are disclosed in note 19.

##### (c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation 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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 17 ).

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****1. Accounting Policies Continued****(d) Expenditure recognition**

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 settlement will be required 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. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of commercial trading including promotion, IT support and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes the cost of delivering our charitable services to our user groups together with the cost of other activities undertaken to further the purposes of the charity and their associated support costs;

**(e) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**(f) Tangible fixed assets and depreciation**

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged as follows:

Freehold and long leasehold buildings	4% straight line
Plant and equipment, fixtures & fittings	25% straight line
Property improvements	25% straight line

**(g) Debtors**

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

**(h) Cash at 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.

**(i) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****1. Accounting Policies Continued****(j) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. There were no costs associated with the defined contribution scheme.

The money purchase plan is managed by Nest and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the plan is 0.3% and this is deducted from the investment fund annually. The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Operating leases**

The charity classified the lease of printing equipment and premises as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**(l) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(m) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(n) Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## **WITH KIDS**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024**

#### **2. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Depreciation: Fixed assets are depreciated over the useful lives of the assets. An asset's useful life is based on the knowledge of senior management with reference to that asset's expected life cycle.

#### **3. Legal status of the company**

The company is a registered Scottish charity. The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### **4. Related party transactions and trustees' expenses and remuneration**

The trustees who are all non-exec give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to these trustees in the year totalled £nil (2023: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2023: none).

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****5. Income from donations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Individual donations</b>	36,638	49,558
<b>Corporate donations</b>	4,625	9,750
<b>Charitable Trusts:</b>		
The National Lottery Community Fund	56,212	53,085
Scottish Children's Lottery Trust	-	4,000
The Volant Charitable Trust	5,000	15,000
St James' Place Foundation	4,167	5,833
Barcapel	13,125	-
The Robertson Trust	38,500	40,250
Other trust grants up to £500	750	-
Cycling Scotland Employers Fund	18,712	-
Edinburgh Voluntary Organisations Council	-	10,074
Cattenach	11,064	-
RS MacDonald	-	6,667
Glasgow Helps	3,469	-
Sir Hugh Fraser Foundation	-	5,000
Gordon Fraser Trust	1,000	-
Carlowrie Castle	3,000	-
SW & Pentland Community Grant	1,200	-
Cruden Foundation	-	1,000
GCC Communities Fund Early Intervention	75,983	67,232
Area awards	2,677	-
Tesco Groundworks	6,500	-
Perinatal Mental Health Grant	7,920	7,920
Henry Smith	38,500	32,084
Henry Smith C19	40,000	36,667
Garfield Weston	27,083	25,000
SPACE Community Mental Health	62,003	59,172
Broomhouse Space	-	500
Promise Funding	7,012	53,875
Glasgow Community Mental Health	7,497	9,980
Stafford	-	7,500
Edinburgh Wellbeing Pact – Coorie-in Grant	-	1,060
Charles Hayward	25,000	11,457
Leathersellers	25,000	10,417
Crerar Trust	-	2,000
	<u>522,637</u>	<u>525,081</u>

**6. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
PEF and Attainment Fund income	757,377	771,921
MSc Course fees	215,500	200,500
Training and private Play Therapy income	27,407	26,349
	<u>1,000,284</u>	<u>998,770</u>

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****7. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
Bank interest received	1,388	667

**8. Expenditure on raising funds**

	<b>2024</b>	<b>2023</b>
	£	£
Advertising	1,629	2,507
Social Media costs	577	3,128
Printing	1,482	1,070
Website costs	19,835	16,754
	<u>23,523</u>	<u>23,459</u>

**9. Governance costs**

	<b>2024</b>	<b>2023</b>
	£	£
Auditor's remuneration	7,871	5,852

Governance costs are allocated to expenditure on charitable activities.

**10. Analysis of expenditure on charitable activities**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2024</b>
	£	£	£
Wages and salaries	1,097,801	-	1,097,801
Other staff costs	41,179	-	41,179
Project costs & materials	15,410	-	15,410
Legal, professional & consultancy fees	38,996	-	38,996
Office running costs	73,774	-	73,774
Bank charges & loan interest paid	6,439	-	6,439
MSc staff costs	110,510	-	110,510
Quality Assurance / QMU fees	46,500	-	46,500
Depreciation	35,328	-	35,328
Governance costs (note 9)	-	7,871	7,871
	<u>1,465,937</u>	<u>7,871</u>	<u>1,473,808</u>

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****10. Analysis of expenditure on charitable activities (continued)**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2023 £</b>
Wages and salaries	1,074,161	-	1,074,161
Other staff costs	43,268	-	43,268
Project costs & materials	28,950	-	28,950
Legal, professional & consultancy fees	47,814	-	47,814
Office running costs	82,414	-	82,414
Bank charges & loan interest paid	6,437	-	6,437
MSc staff costs	108,648	-	108,648
Quality Assurance / QMU fees	46,500	-	46,500
Depreciation	30,663	-	30,663
Governance costs (note 9)	-	5,852	5,852
	<u>1,468,855</u>	<u>5,852</u>	<u>1,474,707</u>

**11. Analysis of staff costs and remuneration of key management personnel**

	<b>2024 £</b>	<b>2023 £</b>
Salaries and wages	1,082,798	1,054,985
Social security costs	86,537	85,989
Employer contributions to defined benefit pension schemes	32,033	31,363
Accrued holiday pay	6,943	10,472
<b>Total staff costs and employee benefits</b>	<u>1,208,311</u>	<u>1,182,809</u>

In accordance with Automatic Enrolment regulations, the charity made £32,033 of contributions to the pension plan operated by Nest on behalf of the employees (2023: £31,363). For more information about the pension contributions refer to note 1.

No employees had employee benefits in excess of £60,000 (2023: none).

	<b>2024 No.</b>	<b>2023 No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>50</u>	<u>50</u>

**Key management personnel remuneration**

Key management positions are considered to be the Chief Executive and the MSc Course Director. Key management remuneration in the year totalled £96,419 (2023: £96,024) which includes pension contributions of £2,541 (2023: £2,524)

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****12. Net income/(expenditure) for the year**

<b>This is stated after charging:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	35,328	30,663
Bank interest payable	5,052	5,369
Auditor's remuneration: Audit fees	<u>7,871</u>	<u>5,852</u>

**13. Government Grants**

Income recognised in the year to 30 June 2024 from government grants comprises National Lottery, Glasgow City Council, City of Edinburgh Council, Scottish Government (2023: National Lottery £53,085, City of Edinburgh Council £59,172, Glasgow City Council £79,732, Scottish Government £7,920). This is made up as follows:

National Lottery	In 2024, we recognised £56,212 (2023: £53,085) in respect of the second year of a 3 year grant covering the period up to December 25. Of the monies received in the current year, £27,530 was deferred to 2025.
City of Edinburgh Council	Small one-off Pentlands Community grant of £1,200 to deliver Play Therapy to children under the age of 13. (2023: £0)
Glasgow City Council	The Glasgow Communities Early Intervention Fund is a 3 year grant extending to March 2026. £75,983 was recognised in the current year (2023: £67,232).
Scottish Government	Perinatal and Infant Mental Health grant originally for 18 months started in October 2021 and was then extended for a further 12 months to March 2024. £7,920 was recognised in the current year. (2023: £7,920)
Glasgow City Council	Glasgow Community Mental Health and Wellbeing Fund grant to deliver a service originally over 12 months to April 2022, but extended to March 2024. £7,497 was recognised in the current year. (2023: £9,980)
City of Edinburgh Council	Funding provided via Edinburgh City Council from the Community Mental Health Fund under the banner of SPACE to provide mental health services in the local area. £62,003 was recognised in the current year. (2023: £59,172)
Glasgow City Council	Area grants for equipment and other costs £2,677 (2023: £2,520)

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024**

<b>14. Tangible Fixed Assets</b>	<b>Freehold Land &amp; Buildings £</b>	<b>Property Improve- ments £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer equip. £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 July 2023	578,390	4,668	5,822	33,022	621,902
Additions	-	6,134	18,665	-	24,799
Disposals	-	-	-	-	-
At 30 June 2024	<u>578,390</u>	<u>10,802</u>	<u>24,487</u>	<u>33,022</u>	<u>646,701</u>
<b>Depreciation</b>					
At 1 July 2023	307,864	3,668	4,612	22,164	338,308
Charge for the year	23,136	2,033	5,294	4,865	35,328
Eliminated on disposals	-	-	-	-	-
At 30 June 2024	<u>331,000</u>	<u>5,701</u>	<u>9,906</u>	<u>27,029</u>	<u>373,636</u>
<b>Net book value</b>					
At 30 June 2024	<u>247,390</u>	<u>5,101</u>	<u>14,581</u>	<u>5,993</u>	<u>273,065</u>
<i>At 30 June 2023</i>	<u>270,526</u>	<u>1,000</u>	<u>1,210</u>	<u>10,858</u>	<u>283,594</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>15. Debtors</b>		
Other debtors	105,354	57,136
Prepayments and accrued income	19,990	24,078
	<u>125,344</u>	<u>81,214</u>

**16. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Secured bank loan	25,127	24,290
Trade creditors	9,569	8,615
Other creditors and accruals	8,390	6,812
Accrued holiday pay	6,943	10,472
Deferred income (Note 17)	347,510	286,818
Taxation and social security costs	22,668	23,385
	<u>420,207</u>	<u>360,392</u>

**17. Deferred income**

	<b>£</b>
Balance at 1 July 2023	286,618
Amount released to income earned from charitable activities	(286,618)
Amount deferred in year	347,510
Balance at 30 June 2024	<u>347,510</u>

Deferred income comprises the following grants received prior to 30 June 2024 to cover activities after that date: £27,530 National Lottery, £35,000 Robertson Trust, £12,833 Henry Smith Improving Lives Fund, £4,473 Cattenach, £13,542 Charles Hayward, £14,583 Leathersellers, £34,968 Connected Communities, £10,406 Glasgow Helps, £9,337 Community mental Health Fund, £3,333 Henry Smith C19, £4,167 Garfield Weston, £139,972 PEF and counselling work invoiced in advance, £13,001 Space Community Mental Health Fund, £5,678 Area award, £7,187 other funds under £2k each, £11,500 MSc deposits for 2024/25 year.

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****18. Creditors: amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Secured bank loan (falling due in less than 5 years)	52,988	66,486
Secured bank loan (falling due after 5 years)	15,241	26,799
	<u>68,229</u>	<u>93,285</u>

The bank loans are secured by a fixed charge over 14 and 15 Annfield Place. The bank borrowing is secured by a bond and floating charge over all current and future property and assets held by the charitable company.

**19. Analysis of charitable funds in 2024**

<b>Analysis of Fund movements</b>	<b>Balance b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund c/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated funds</b>					
Property equity	152,951	-	(23,136)	24,219	154,034
Other fixed assets	13,068	-	(12,192)	24,799	25,675
<b>Total designated funds</b>	<u>166,019</u>	<u>-</u>	<u>(35,328)</u>	<u>49,018</u>	<u>179,709</u>
<b>General funds</b>	330,900	1,042,935	(999,341)	(30,306)	344,188
Total unrestricted funds	<u>496,919</u>	<u>1,042,935</u>	<u>(1,034,669)</u>	<u>18,712</u>	<u>523,897</u>
<b>Restricted fund</b>					
National Lottery Fund	-	56,212	(56,212)	-	-
Robertson Trust	-	38,500	(38,500)	-	-
Perinatal Mental Health Fund	-	7,920	(7,920)	-	-
Volant Charitable Trust	-	5,000	(5,000)	-	-
Barcapel	-	13,125	(13,125)	-	-
Cycling Scotland Employer's Fund	-	18,712	-	(18,712)	-
Corra Foundation - Promise Fund	-	7,012	(7,012)	-	-
Henry Smith	-	38,500	(38,500)	-	-
Henry Smith C19 Fund	-	40,000	(40,000)	-	-
SPACE Community Mental Health	-	62,003	(62,003)	-	-
Garfield Weston	-	27,083	(27,083)	-	-
GCC Early Intervention Fund	-	75,983	(75,983)	-	-
GCC Mental Health Fund	-	7,497	(7,497)	-	-
Cattenach	-	11,064	(11,064)	-	-
Tesco Groundworks	-	6,500	(6,500)	-	-
Charles Hayward	-	25,000	(25,000)	-	-
Leathersellers	-	25,000	(25,000)	-	-
Other restricted Play Therapy income <£5k	-	16,263	(16,263)	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>481,374</u>	<u>(462,662)</u>	<u>(18,712)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>496,919</u>	<u>1,524,309</u>	<u>(1,497,331)</u>	<u>-</u>	<u>523,897</u>

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****19. Analysis of charitable funds (continued)****Analysis of charitable funds in 2023**

<b>Analysis of Fund movements</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Designated funds</b>					
Property equity	152,466	-	(23,136)	23,621	152,951
Other fixed assets	13,375	-	(7,527)	7,220	13,068
<b>Total designated funds</b>	<b>165,841</b>	<b>-</b>	<b>(30,663)</b>	<b>30,841</b>	<b>166,019</b>
<b>General funds</b>	<b>304,726</b>	<b>1,058,745</b>	<b>(1,001,730)</b>	<b>(30,841)</b>	<b>330,900</b>
Total unrestricted funds	470,567	1,058,745	(1,032,393)	-	496,919
<b>Restricted fund</b>					
National Lottery Fund	-	53,085	(53,085)	-	-
Robertson Trust	-	40,250	(40,250)	-	-
Perinatal Mental Health Fund	-	7,920	(7,920)	-	-
Volant Charitable Trust	-	15,000	(15,000)	-	-
Edinburgh Voluntary Organisations Council	-	10,074	(10,074)	-	-
RS MacDonald	-	6,667	(6,667)	-	-
Corra Foundation - Promise Fund	-	53,875	(53,875)	-	-
Henry Smith	-	32,084	(32,084)	-	-
Henry Smith C19 Fund	-	36,667	(36,667)	-	-
SPACE Community Mental Health	-	59,172	(59,172)	-	-
Garfield Weston	-	25,000	(25,000)	-	-
GCC Early Intervention Fund	-	67,232	(67,232)	-	-
GCC Mental Health Fund	-	9,980	(9,980)	-	-
St James's Place Foundation	-	5,833	(5,833)	-	-
Sir Hugh Fraser Foundation	-	5,000	(5,000)	-	-
Stafford trust	-	7,500	(7,500)	-	-
Charles Hayward	-	11,457	(11,457)	-	-
Leathersellers	-	10,417	(10,417)	-	-
Other restricted Play Therapy income <£5k	-	8,560	(8,560)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>465,773</b>	<b>(465,773)</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>470,567</b>	<b>1,524,518</b>	<b>(1,498,166)</b>	<b>-</b>	<b>496,919</b>

- a) The Trustees have created two designated funds:  
**Property equity** represents the net book value of the freehold land and buildings net of the borrowings secured thereon.  
**Other fixed assets** represents the net book value of the charity's tangible assets excluding property.
- b) The unrestricted funds are available to be spent for any of the purposes of the charity.
- c) Restricted funds comprise individual funding receipts as noted above to fund specific projects or to facilitate delivery of specified services. Details of government grants are given in note 13. Details of the other funds are shown overleaf.

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****19. Analysis of charitable funds (continued)**

<b>RS Macdonald Charitable Trust</b>	<i>2023 award of £10,000 per annum towards the costs of providing Family Support Services for vulnerable young people in Glasgow. 3-year grant ended December 2022.</i>
<b>Stafford Trust</b>	<i>2023 one-off donation of £7,500 towards funding a new family worker post 2 days a week in Wester Hailes supporting parents of children receiving play therapy over a period of 3 years.</i>
<b>Garfield Weston</b>	<i>Total grant of £75,000 payable over 3 years towards core costs of With Kids. £27,083 was recognised in the current year, (2023 - £25,000)</i>
<b>Robertson Trust</b>	<i>Total grant of £175,000 payable over 5 years towards the running costs of With Kids, payable at £35,000 per annum. During 2024, an additional £3,500 (2023:£5,250) was received from the Trust for general expenses.</i>
<b>Volant Charitable Trust</b>	<i>Funding to work with referrals from schools in West Lothian not covered by the partner schools agreement to cover play therapist salary costs, supervision, resources and overheads.</i>
<b>Scottish Children's Lottery Fund</b>	<i>One-off £4,000 grant to provide support to struggling families at Christmas in the form of shopping vouchers and emotional support sessions.</i>
<b>Henry Smith C19 Fund</b>	<i>3 year grant towards salary and costs of a play therapist and family worker providing well-being and mental health support for children and families impacted by Covid-19 in Glasgow. £40,000 has been recognised in the current year (2023:£36,667).</i>
<b>Henry Smith</b>	<i>Total grant of £115,500 payable over 3 years starting September 2021. £38,500 recognised in the current year (2023 – £32,084).</i>
<b>Edinburgh Voluntary Organisations Council</b>	<i>Funding for play therapy costs in Wester Hailes initially over a 20-week period beginning March 2021, but then extended to March 2023.</i>
<b>Corra Foundation Promise Fund</b>	<i>£67,500 grant to conduct a full policy audit of the organisation, develop and adapt training materials and run staff development days, family events and workshops, and deliver a 20-week training course. Initially received in 2022, £53,875 was recognised in 2023 when most of the work took place. £7,012 was recognised this year with a small balance carried forward to 2025 for additional work.</i>
<b>Leathersellers</b>	<i>£25,000 per annum over 4 years towards core costs starting February 2023.</i>
<b>Charles Hayward</b>	<i>£75,000 over 3 years towards a project starting January 2023 providing play therapy for children who have experienced adverse childhood experiences and trauma.</i>
<b>St James's Place Foundation</b>	<i>£10,000 match funding towards the provision of play therapy services in Glasgow's east end to children under 12 who are experiencing emotional/behavioural difficulties</i>
<b>Barcapel Foundation</b>	<i>£13,125 of a £15,000 grant towards the cost of a play therapist in Wester Hailes to work with under 12s who have experienced trauma. The balance has been deferred to 2024.</i>
<b>Sir Hugh Fraser Foundation</b>	<i>2023 unrestricted funding of £5,000 towards the work of the organisation.</i>

**WITH KIDS**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024**

**Cycling Scotland Employers Fund** £19,336 received to fund the delivery and installation of a bike shelter at Annfield Place. £18,712 has been applied in the current year.

**Cattenach** Total grant of £47,544 paid over 3 years starting October 2023 for work with children aged up to 3. £11,064 was recognised in the current year.

**Tesco Groundworks** A series of small grants under the banner of Tesco Groundworks to be used to promote the mental health and wellbeing of children in the South Side of Glasgow through therapy sessions, purchase of play therapy toys and other general project costs.

**Other restricted play therapy income < £5k** One-off donations and grants up to £5,000 in respect of specific play therapy activities received during and attributable to the current year. These funds were all fully utilised in the current year

**20. Net assets over funds 2024**

	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	-	273,065	273,065
Net current assets				
Debtors	125,344	-	-	125,344
Cash	613,924	-	-	613,924
Short term liabilities	(395,080)	-	(25,127)	(420,207)
	<u>344,188</u>	<u>-</u>	<u>247,938</u>	<u>592,126</u>
Long term liabilities	-	-	(68,229)	(68,229)
	<u>344,188</u>	<u>-</u>	<u>179,709</u>	<u>523,897</u>

**Net assets over funds 2023**

	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	-	283,594	283,594
Net current assets				
Debtors	81,214	-	-	81,214
Cash	585,788	-	-	585,788
Short term liabilities	(336,102)	-	(24,290)	(360,392)
	<u>330,900</u>	<u>-</u>	<u>259,304</u>	<u>590,204</u>
Long term liabilities	-	-	(93,285)	(93,285)
	<u>330,900</u>	<u>-</u>	<u>166,019</u>	<u>496,919</u>

**WITH KIDS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****21. Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash in hand	498	702
Instant access current accounts	613,426	585,086
<b>Total cash and cash equivalents</b>	<u>613,924</u>	<u>585,788</u>

**22. Financial instruments**

Financial instruments measured at amortised cost comprise bank loan funding to finance the development of the premises at Annfield Place, Glasgow.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loan payable falling due within 1 year	25,127	24,290
Loan payable falling due in more than 1 year but less than 5 years	52,988	66,487
Loan payable falling due after 5 years	15,241	26,798
<b>Total</b>	<u>93,356</u>	<u>117,575</u>

The loan financing is in the form of a bank loan secured by a fixed charge over 14 and 15 Annfield Place. The bank borrowing is secured by a bond and floating charge over all current and future property and assets held by the charitable company.

**23. Operating Lease Commitments**

At the reporting end date the charity had the following annual commitments under non-cancellable operating leases, which fall due as follows:

	<b>Property</b>		<b>Other</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
In less than one year	-	-	547	264
In the second to fifth year inclusive	-	-	2,052	-
<b>Total commitment</b>	<u>-</u>	<u>-</u>	<u>2,599</u>	<u>264</u>

**24. Analysis of Net Debt**

	<b>1 July</b>	<b>Cash</b>	<b>Non-cash</b>	<b>30 June</b>
	<b>2023</b>	<b>Flow</b>	<b>changes</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	585,788	28,136	-	613,924
Loans falling due in less than 1 year	(24,290)	(837)	-	(25,127)
Loans falling due in more than 1 year	(93,285)	25,056	-	(68,229)
	<u>468,213</u>	<u>52,355</u>	<u>-</u>	<u>520,568</u>