

**KINDRED ADVOCACY**

**Scottish Charity No: 000264**

**Company No. SC409397**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**Report of the Directors  
For the Year ended 31 March 2019**

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2019.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102).

**Objectives**

The objects of Kindred Advocacy are:

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

**Activities**

In the twelve months from 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019, Kindred supported 712 families. We assisted 108 families of children with Exceptional Healthcare Needs through our project, the Exceptional Families Project (EFP). Our Facebook page has grown to over 2,000 followers and provides regular updates and information.

Our hospital team supported 225 families of whom 20% had a child in Paediatric Intensive Care. Through our hospital base, the team are able to spend time with families offering a listening ear at a time of greatest need. Our Fife team supported 198 families, including a very high proportion of children with complex needs in the community and this is reflected in a high level of activities in education, housing and healthcare advocacy. The Fife team supported 46 placing requests to special schools and attended a total of 145 meetings which is an exceptional achievement. Our Community Team supported 307 families. They made 78 applications for Disability Living Allowance and supported 32 families with housing, or housing adaptation.

We have provided 31 parents with counselling, and 26 parents have attended a Therapeutic Support Group.

**Achievements and Performance**

Within our service, the proportion of families with a child with complex needs continued to increase. At March 2019, we were supporting 43% of families who have this high level of need. We work in partnership with the National Managed Clinical Network for Children with Exceptional Healthcare Needs (CEN) to support families of children with exceptional healthcare needs. Two parents presented at the Network's annual conference at Murrayfield in February, attended by the Minister for Childcare and Early Years. We have a quarterly steering group of CEN parents and an e-newsletter.

Our outcomes show that 82% of families using our service feel less isolated. We have assisted with 187 holiday grants and 64 applications for Blue Badge. We have held three Therapeutic Support Groups during the year. Each group provides 8 – 10 parents with eight group sessions. Having a chance to participate in a group can offer a sense of belonging and provide a source of strength. Here are some comments from parents about their experience:-

*"I have no friends or family, the group is the only place where I meet people and feel less isolated."*

*"It has helped me to feel my voice is heard and understood by folk in similar situations"*

*"I am learning to slow down and make step by little step decisions and accepting other people's help in decisions."*

With the support of photographer Malcolm Cochrane, we have held a photographic exhibition of portraits of parents. As well as promoting Kindred, the exhibition has been an opportunity to celebrate our service with our launch at the Image Collective Gallery, Ocean Terminal.

Kindred aims to provide information on a wide range of matters and 91% of parents report feeling better informed by our service. 98 parents were supported to attend a Child or Young Person's Planning Meeting. 102 were supported to find out information about Self Directed Support. 131 parents were supported to access Child and Adolescent Mental Health Services (CAMHS). 70 parents were assisted with a placing request for a specialist school placement.

Our service is parent-led. At present 10 of our 12 staff and all of our trustees are parents or grandparents of children with disabilities. As a parent-led service, an important outcome is that parents feel more confident and able to speak up for their child. 89% of parents reported feeling more confident after using our service and 79% reported experiencing a reduced impact of the caring role on family life. We supported 147 families with rehousing or housing adaptation. Our teams completed 171 Disability Living Allowance or Personal Independence Payment forms. We raised £195,152 in charitable trust funding for aids, adaptations, equipment and specialist toys.

**Report of the Directors (Continued)  
For the Year ended 31 March 2019****Achievements and Performance (continued)**

A strategic review published in December 2018 (Wren & Greyhound Consultants) and funded by Scottish Government, provided evidence of the quality of our service. Three focus groups were conducted (two with parents and one with clinicians at the Royal Hospital for Sick Children Edinburgh). An online survey was also conducted which validated our service outcomes.

This year Kindred has participated in research by the Centre for Education Inclusion & Diversity (CREID) with a presentation at the University of Manchester. We have been selected to feature in the 2020 UK Parliamentary Review, a guide to industry with a strategic aim of raising standards by promoting good practice. Kindred received an award for 'Outstanding Achievement' at the Family Friendly Business Awards Scotland 2019 in recognition of our flexible policies for our employees who are carers. Our experienced staff have also assisted Scottish Government with the design of Disability Living Allowance which will be devolved to Scotland.

**Financial review**

The financial statements follow on pages 7 to 18.

Unrestricted income reduced in the year to £46,299 (2018 - £88,792). Unrestricted expenditure increased to £88,746 (2018 - £55,665) resulting in a deficit for the year of £42,447 (2018 – surplus £33,127). Accumulated balances on the unrestricted fund at 31 March 2019 total £32,202.

The charity experienced a reduction in restricted grant funding to £335,450 (2018 - £477,111). Expenditure also reduced to £339,033 compared with £481,116 the previous year.

**Reserves Policy**

The directors consider that the aim should be for free reserves to be at a level of at least three months of running costs in order to allow the charity to operate from year to year, which is equivalent to £22,187. The current free reserves amount to £28,901 which represents just under 19 weeks of running costs, and is therefore considered adequate.

**Treasurer's report**

During this financial year ending 31 March 2019, we experienced the loss of 40% of our income due to four sources of grant funding coming to an end. For strategic reasons it has been important to retain a team of sufficient staff so that we have the capacity to attract new funding. However, the loss of a high proportion of our income has meant that we have had to manage our finances very carefully. Kindred's income at the year end 31 March 2019 was £381,749. This contrasts with our income for 2018 which was £565,903. We offered voluntary redundancy to our staff and three members of the team accepted this offer.

The high level of income in 2018 was partly due to a fundraising drive at a point when our service was at risk, resulting in an increase of reserves by £29,122. This has allowed our service to continue operating with a reasonable capacity. Our expenditure for the year ending 31 March 2019 was £427,779, down from £536,781 (a drop of 20%). This included the costs of three voluntary redundancies. The decision to retain 12 members of staff has resulted in a drop in our funds from £78,232 to £32,202.

Kindred's funding base includes income from Scottish Government, NHS Lothian and Fife Health and Social Care. We also receive grant income from City of Edinburgh Council. We are very grateful to the National Lottery Fund for extending our Improving Lives grant into a third year, allowing us to seek new funding for the Exceptional Families Project. We have worked closely with a number of charitable trusts who understand our work and have offered valuable support and advice including: the Cordis Trust, R S MacDonald Charitable Trust, the Robertson Trust, the Bank of Scotland Foundation and the Edward Gostling Foundation. We are grateful to STV Children's Appeal, the Souter Charitable Trust, Mumford & Sons, the Hugh Fraser Foundation, JLT Employee Benefits and Genie Maids.

Special thanks to James and Carole McGuire, the William A Cadbury Trust and the Eldon Charitable Trust and Ark Housing Association for their contributions to Kindred.

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2019****Treasurer's report (continued)**

The trustees of Kindred are very aware of the need to increase our unrestricted reserves. Our Chair, Huma Barrie, has worked closely with our CEO, Sophie Pilgrim, to explore the funding environment for Kindred. Together, we have attended a number of fundraising and strategic planning events provided by the Corra Foundation on behalf of Scottish Government.

A strategic review of Kindred's service by Wren & Greyhound (December 2018) has helped us to focus on sustainability. We have received four days of support from Pam Judson, an experienced fundraiser (funded by City of Edinburgh Council). The Docwra Partnership, Dan and Karen Docwra, provide two days of fundraising support to Kindred each month and their expertise has been invaluable for our fundraising efforts.

**Plans for Future Periods**

The staff at Kindred have submitted a number of major fundraising applications to charitable grants and we are working on new partnerships for statutory funding. This fundraising strategy appears to be delivering positive results. We have a new online database (Lamplight) which will help us to evidence our outcomes for families. New possibilities of statutory funding are opening up.

2020 is our 30<sup>th</sup> anniversary year and we are looking forward to celebrating as a vibrant and resilient charity. Our three teams will be supporting many more families and helping them to care in the best possible way for their children.

**Reference and Administrative Details**

<i>Company Number:</i>	SC409397
<i>Scottish Charity Registration No:</i>	SC000264
<i>Registered Office:</i>	7 Rutland Court Lane, Edinburgh, EH3 8ES
<i>Bankers:</i>	The Royal Bank of Scotland
<i>Company Directors: (Trustees)</i>	The directors serving during the year and since the year end were as follows:  Huma Barrie (Treasurer & Chair) Siobhan Hogg Khalida Hussain (resigned 5.9.19) Les Clemenson Kerry Thomson (appointed 5.9.19) Colin Herbert (appointed 29.10.19)
<i>Secretary &amp; Director of Operations:</i>	Sophie Pilgrim
<i>Independent Examiner:</i>	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton EH20 9QH

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2019**

**Structure, Governance and Management**

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

*Structure*

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

The board of directors appoints a Director of Operations, carries out financial management and is available to assist the Director of Operations. The Director of Operations is responsible for the day to day management of the charity's activities. The board meets on a regular basis, on average seven times a year, to examine financial and operational matters. All staff have access to the board.

*Recruitment of Directors*

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

*Induction and Training of Directors*

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

*Pay Policy for Senior Staff*

The key management of the charity consists of a Director of Operations, Development Manager and four Advocacy Managers. Their salaries are set each year with regard to equivalent positions in similar organisations.

*Risk Management*

The trustees have a risk management strategy which comprises:

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

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

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2019**

**Structure, Governance and Management (Continued)**

**Statement of Directors' Responsibilities**

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

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

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

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

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

**On Behalf of the Board**



**Huma Barrie**  
**Director**

**1 November 2019**

**Independent Examiner's Report to the Trustees of Kindred Advocacy**

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 7 to 18.

**Respective responsibilities of trustees and examiner**

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

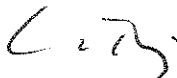
**Basis of Independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

**Independent examiners statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

1 November 2019

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year ended 31 March 2019**

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2019 £	Total 2018 £
<b>Income from:</b>					
<b>Donations</b>	3	29,210	-	29,210	44,111
<b>Charitable activities</b>					
- Grants receivable	4	-	335,450	335,450	477,111
- Contract income	5	-	-	-	28,035
<b>Other trading activities</b>					
Fundraising	6	17,089	-	17,089	16,646
<b>Total income</b>		<u>46,299</u>	<u>335,450</u>	<u>381,749</u>	<u>565,903</u>
<b>Expenditure on:</b>					
- Raising funds	7	20,924	-	20,924	12,934
- Charitable activities	8	67,822	339,033	406,855	523,847
<b>Total expenditure</b>		<u>88,746</u>	<u>339,033</u>	<u>427,779</u>	<u>536,781</u>
<b>Net (expenditure) / income</b>		(42,447)	(3,583)	(46,030)	29,122
Transfers between funds	15	-	-	-	-
<b>Net movement in funds</b>		<u>(42,447)</u>	<u>(3,583)</u>	<u>(46,030)</u>	<u>29,122</u>
<b>Reconciliation of funds</b>					
Balances 31 March 2018		<u>74,649</u>	<u>3,583</u>	<u>78,232</u>	<u>49,110</u>
<b>Balances 31 March 2019</b>	15	<u>32,202</u>	<u>-</u>	<u>32,202</u>	<u>78,232</u>

All the results of the charity relate to continuing activities.

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



Balance Sheet  
As at 31 March 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	11	3,301	4,969
<b>Current Assets</b>			
Debtors	12	13,831	32,108
Bank		93,294	137,894
		<u>107,125</u>	<u>170,002</u>
<b>Creditors</b>			
Amounts falling due within one year	13	78,224	96,739
		<u>28,901</u>	<u>73,263</u>
<b>Net Current Assets</b>			
		<u>32,202</u>	<u>78,232</u>
<b>Charity Funds</b>			
Unrestricted fund	15	32,202	74,649
Restricted funds	15	-	3,583
		<u>32,202</u>	<u>78,232</u>
<b>Total Funds</b>			
		<u>32,202</u>	<u>78,232</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 7 to 18 were approved by and signed on behalf of the Board of Directors on 1 November 2019.

Huma Barrie  
Director

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**Notes to the Financial Statements  
For the Year ended 31 March 2019****1. Statutory Information**

Kindred Advocacy is a private company, limited by guarantee with charitable status and registered in Scotland. The company's registration number and registered office address can be found at page 3.

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

**2. Accounting Policies**

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

**a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**b) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

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

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

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

**d) Donated services**

In accordance with the Charities SoRP (FRS102) general volunteer time is not recognised in the accounts. Information regarding the contribution of volunteers is provided in the Report of the Directors.

**Notes to the Financial Statements  
For the Year ended 31 March 2019**

**e) Income**

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

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

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

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

**f) Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

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

**g) Tangible fixed assets and depreciation**

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

Equipment	25% straight line
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**Notes to the Financial Statements  
For the Year ended 31 March 2019**

**h) Impairment**

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

**i) Debtors and creditors receivable / payable within one year**

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

**j) Cash in bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments.

**k) Pensions**

The company operates a defined contribution scheme. Contributions are charged to the Income and Expenditure Account in the year they arise.

**l) Taxation**

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

**m) Operating leases**

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

<b>3. Income from donations &amp; legacies</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Mr James McGuire	7,000	10,000
STV	2,000	2,000
Souter Charitable Trust	2,000	3,000
Mumford & Sons – Scotland Charity Banjo	2,382	-
Hugh Fraser Foundation	2,000	-
JLT Employee Benefits	1,755	-
The Eldon Charitable Trust	-	5,000
Miller Fabrication	-	5,650
Other donations & appeals	6,514	12,652
ARK Housing Association (Donated Services)	5,559	5,559
Genie Maids (Donated Services)	-	250
	<hr/>	<hr/>
Total unrestricted donations	29,210	44,111
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Notes to the Financial Statements  
For the Year ended 31 March 2019

	2019 £	2018 £
<b>4. Grants receivable</b>		
Scottish Government – CYPFEIF	74,000	-
Fife Health & Social Care (Fife Parent Advocacy)	36,430	59,032
National Lottery Fund (Fife Parent Advocacy)	-	58,724
BOS Foundation (Fife Parent Advocacy)	12,000	-
St Andrew's Erskine Church of Scotland (Fife Parent Advocacy)	1,577	-
National Lottery Fund (Exceptional Families Project)	74,641	74,445
Scottish Government (Exceptional Families Project)	-	32,000
Cordis Charitable Trust (Royal Hospital for Sick Children)	31,240	31,617
Edinburgh Children's Hospital Charity (Royal Hospital for Sick Children)	-	26,000
St James's Place (Royal Hospital for Sick Children)	-	10,000
The Robertson Trust (Royal Hospital for Sick Children)	19,000	9,500
Henry Duncan Grants (Royal Hospital for Sick Children)	-	5,000
NHS Lothian (Royal Hospital for Sick Children)	40,000	30,000
City of Edinburgh Council s10 (Royal Hospital for Sick Children)	12,902	-
The Edward Gostling Foundation (Royal Hospital for Sick Children)	1,667	-
Edinburgh Children's Hospital Charity (Parent Counselling)	-	6,000
William A Cadbury Trust (Parent Counselling)	4,000	-
City of Edinburgh Council (Community Team)	-	12,902
City of Edinburgh Council (Community Team)	-	9,236
Scottish Government – ASN Tribunals (Community Team)	3,461	30,000
NHS Lothian (Community Team)	-	10,000
The RS Macdonald Charitable Trust (Community Team)	10,320	10,637
Scottish Government (Support in the Right Direction)	14,212	30,018
Scottish Government (Social Media & Fundraising)	-	32,000
	<hr/>	<hr/>
Total restricted grants received	335,450	477,111
	<hr/>	<hr/>
<b>5. Contracted Income</b>		
City of Edinburgh Council	-	26,835
Ross Greer – MSP	-	1,200
	<hr/>	<hr/>
	-	28,035
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<b>6. Other trading activities</b>		
Fundraising - Unrestricted fund	17,089	16,646
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**Notes to the Financial Statements**  
**For the Year ended 31 March 2019**

	2019	2018
<b>7. Expenditure on raising funds</b>	<b>£</b>	<b>£</b>
Fundraising costs - Unrestricted fund	7,985	752
- Restricted funds	-	86
Salary costs - Restricted funds	-	12,096
- Unrestricted funds	12,939	-
	<u>20,924</u>	<u>12,934</u>
<b>8. Cost of charitable activities</b>	<b>£</b>	<b>£</b>
Salaries & national insurance	294,247	383,545
Staff pensions	16,817	19,587
Staff expenses	5,596	8,799
Staff supervision	6,011	5,807
Staff training	248	375
Staff recruitment costs	-	-
Therapeutic services	3,700	16,378
Consulting costs	11,329	13,333
Project support	240	450
Discretionary payments to families	190	1,295
Travel for parents	137	-
Counsellor fees for parents	10,125	-
Organisational development expenses	35	3,981
Production of information	466	459
Catering and refreshments	1,809	1,024
Room hire	497	1,336
Rent & service charges	22,677	26,852
Water rates	959	1,085
Insurance	1,530	1,561
Heat & light	2,832	3,187
Cleaning	2,181	2,321
Stationery	1,696	2,694
Postage	1,639	2,231
Telephone	6,492	7,949
Computer running costs	2,868	3,874
Other office costs	234	517
Subscriptions	520	1,210
Statutory fees	48	212
Bank charges	993	857
Bookkeeping services	5,559	5,559
Independent examiner's fee	2,580	-
Audit fee	-	4,800
Committee expenses	424	-
AGM expenses	-	282
Depreciation	2,176	2,287
	<u>406,855</u>	<u>523,847</u>
Charged to - Unrestricted fund	67,822	54,913
- Restricted funds	339,033	468,934

Notes to the Financial Statements  
For the Year ended 31 March 2019

	2019	2018
	£	£
<b>9. Staff Costs</b>		
Wages	285,306	365,103
Social security costs	21,880	30,538
Pension costs	16,817	19,587
	<u>324,003</u>	<u>415,228</u>
The average weekly number of employees during the year was:	<u>13</u>	<u>17</u>

The key management personnel of the charity comprise the Director of Operations, Development Manager and four Advocacy Managers. Their total benefits were £176,306 (2018: £190,980).

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

	No	No
<b>10. Pension Costs</b>		
No of staff in pension scheme	<u>11</u>	<u>13</u>
	£	£
Pension cost charge	<u>16,817</u>	<u>19,587</u>

**11. Tangible Fixed Assets**

Cost	Office Equipment £
As at 31 March 2018	30,989
Additions	798
Disposals	(939)
	<u>30,848</u>
As at 31 March 2019	<u>30,848</u>
<b>Depreciation</b>	
As at 31 March 2018	26,020
Charge for year	2,153
Written back on disposals	(626)
	<u>27,547</u>
As at 31 March 2019	<u>27,547</u>
<b>Net Book Value</b>	
At 31 March 2019	3,301
At 31 March 2018	<u>4,969</u>

Notes to the Financial Statements  
For the Year ended 31 March 2019

	2019 £	2018 £
<b>12. Debtors</b>		
Trade debtors	-	14,743
Prepayments	2,813	3,536
Other debtors	11,018	13,829
	<u>13,831</u>	<u>32,108</u>

**13. Creditors due within one year**

	£	£
Trade creditors	2,773	6,311
Accruals	4,692	8,010
Other taxes & social security	6,042	7,668
Deferred income (note 14)	64,717	74,750
	<u>78,224</u>	<u>96,739</u>

**14. Deferred Income**

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

	£	£
Balance as at 31 March 2018	74,750	66,826
Amount released to income from charitable activities	(74,750)	(66,826)
Amount deferred in year	64,717	74,750
	<u>64,717</u>	<u>74,750</u>
Balance as at 31 March 2019 (note 13)	64,717	74,750



Notes to the Financial Statements  
For the Year ended 31 March 2019

## 15. Funds

<i>Current Year</i>	At 31 March 2018 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2019 £
<b>Unrestricted fund</b>	74,649	46,299	(88,746)	-	32,202
<b>Restricted funds</b>					
Fife Parent Advocacy	2,109	70,007	(72,116)	-	-
Exceptional Families Project	-	74,641	(74,641)	-	-
Royal Hospital for Sick Children	-	124,809	(124,809)	-	-
Parent Counselling	1,474	14,000	(15,474)	-	-
Community Team	-	37,781	(37,781)	-	-
Support in the Right Direction	-	14,212	(14,212)	-	-
<b>Total restricted funds</b>	3,583	335,450	(339,033)	-	-
<b>Total funds</b>	78,232	381,749	(427,779)	-	32,202

<i>Comparative Previous Year</i>	As restated At 31 March 2017 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2018 £
<b>Unrestricted fund</b>	41,522	88,792	(55,665)	-	74,649
<b>Restricted funds</b>					
Fife Parent Advocacy	-	117,756	(115,647)	-	2,109
Exceptional Families Project	-	106,445	(106,445)	-	-
Royal Hospital for Sick Children	-	112,117	(112,117)	-	-
Parent Counselling	7,588	6,000	(12,114)	-	1,474
Community Team	-	72,775	(72,775)	-	-
Support in the Right Direction	-	30,018	(30,018)	-	-
Social Media & Fundraising	-	32,000	(32,000)	-	-
<b>Total restricted funds</b>	7,588	477,111	(481,116)	-	3,583
<b>Total funds</b>	49,110	565,903	(536,781)	-	78,232

**Notes to the Financial Statements**  
**For the Year ended 31 March 2019**

The unrestricted funds represent funds which the Committee is free to use in accordance with the objects of the charity.

The restricted funds represent funds received and raised for specific purposes.

<b>Restricted fund:</b>	<b>Specific purpose</b>
<p><b>Fife Parent Advocacy</b>            Scottish Government - CYPFEIF            Fife Health &amp; Social Care            National Lottery Fund            BOS Foundation            St Andrew's Erskine Church of Scotland</p>	<p>Parent advocacy</p>
<p><b>Exceptional Families Project</b>            National Lottery Fund            Scottish Government</p>	<p>Children with exceptional needs</p>
<p><b>Royal Hospital for Sick Children</b>            Scottish Government - CYPFEIF            Cordis Charitable Trust            Edinburgh Children's Hospital Charity            St James's Place            The Robertson Trust            Henry Duncan Grants            NHS Lothian            The Edward Gostling Foundation            City of Edinburgh Council S10</p>	<p>Family support services at RHSC</p>
<p><b>Parent Counselling</b>            Scottish Government - CYPFEIF            Edinburgh Children's Hospital Charity            William A Cadbury Charitable Trust</p>	<p>Parent counselling service</p>
<p><b>Community Team</b>            Scottish Government - CYPFEIF            City of Edinburgh Council            Scottish Government - ASN Tribunals            NHS Lothian            The R S Macdonald Charitable Trust</p>	<p>Helpline, emotional support, advocacy</p>
<p><b>Support in the Right Direction</b>            Scottish Government</p>	<p>Young People's self directed support</p>
<p><b>Social Media &amp; Fundraising</b>            Scottish Government</p>	<p>Social media &amp; fundraising</p>

Notes to the Financial Statements  
For the Year ended 31 March 2019

16. Analysis of Net Assets between Funds

<i>Current Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	3,301	28,901	32,202
Restricted funds	-	-	-
<b>31 March 2019</b>	<b>3,301</b>	<b>28,901</b>	<b>32,202</b>
<i>Previous Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	4,969	69,680	74,649
Restricted funds	-	3,583	3,583
<b>31 March 2018</b>	<b>4,969</b>	<b>73,263</b>	<b>78,232</b>

17. Related Parties

No directors received any remuneration or reimbursement of expenses during the year (2018: £nil).

