

KINDRED ADVOCACY

Scottish Charity No: 000264

Company No. SC409397

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

**Report of the Directors
For the Year ended 31 March 2022**

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2022.

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

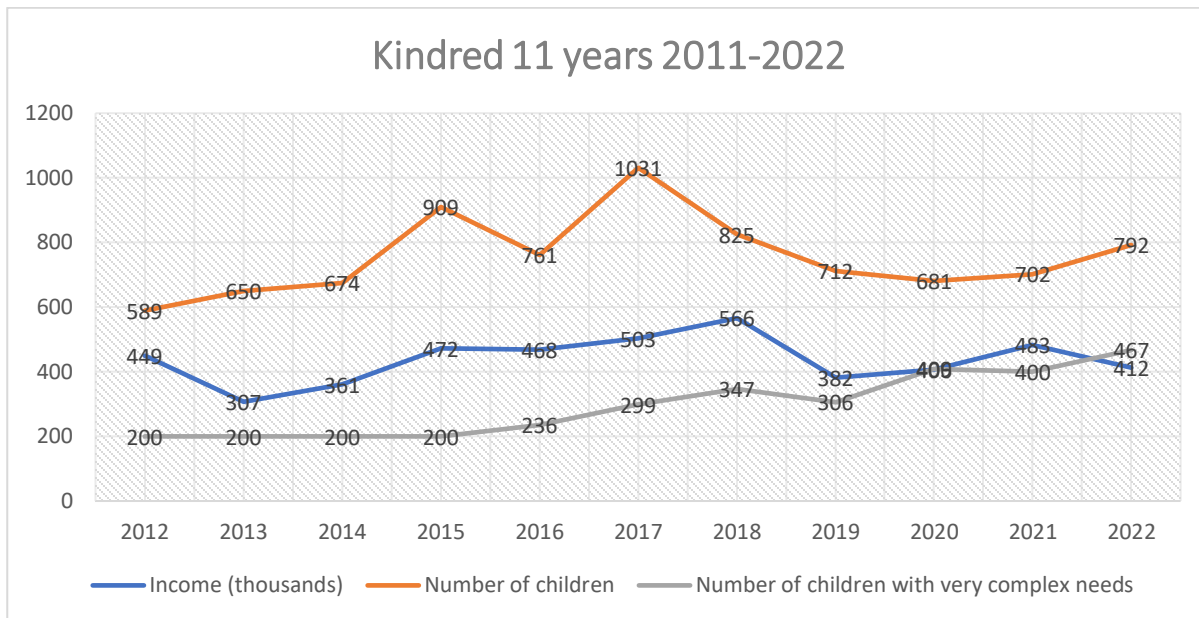
'I have worked with this organisation for many years and feel they provide a level of support that we are not able to offer. Kindred advocate strongly on behalf of our families and deliver the straight-talking feedback that often others within organisations cannot. The knowledge of staff is astounding as they keep up with new legislation and guidance to protect the rights of our families. They are always positive! No challenge is too much. Kindred do not make promises they cannot follow through on. They have secured funding for so many of our families to get equipment that is life changing. Many of our families would not be able to continue to care for the needs of their young people without Kindred. Without them I fear some of our young people may have ended up becoming accommodated. There can be no greater accolade than being able to say that Kindred supports keeping our complex young people in their loving family home.'

Head Teacher, ASL School, Fife

When we look back at the Covid-19 pandemic, we are likely to think that the most difficult year was 2020-2021 when we experienced an unfolding global crisis and repeated lockdowns. But for Kindred, and possibly many other voluntary organisations, the financial year ending 31st March 2022, to which this report pertains, was possibly even more challenging. By 17th March 2021, 44% of the adult population of Scotland (2 million people) had received a Covid-19 vaccine and primary schools reopened on 19th March. But as late as July we were still experiencing restrictions on the number of people allowed to gather outdoors. While our world slowly returned to normal, we continued to experience significant staff absence due to sickness leave and furlough. The novelty of working at home had long worn off, but for much of the year our staff were working remotely with the exception of our Hospital Team. We benefitted from reduced travel time, but lost out on contact with our colleagues. Remarkably, our service continued unabated and delivered support to record numbers of children with very complex needs. Our fundraising is slightly down on the previous year, but we raised income of over four hundred thousand pounds, amounting to 96% of expenditure.

**Report of the Directors (Continued)
For the Year ended 31 March 2022**

Activities (continued)



The table above shows data on Kindred's progress over 11 years, from 2012 to 2022. The graph includes key indicators of income, number of children, and number of children with very complex needs. We have supported an increased number of families, while our income generation has remained relatively stable since 2019. We have continued to demonstrate resilience despite the additional challenges of the pandemic. A noticeable trend in our activities is the increasing proportion of children with very complex needs. These are children with life-limiting conditions, complex disabilities and mental health needs. A glance back at statistics for previous years shows that the number of children with this very high level of need has risen from 236 in 2016 up to 467 in the year ending 31st March 2022.

Our public profile activities have been more limited in view of the increased support that we have provided to families. In October we organised family days at Holyrood Palace and at the Japanese Garden at Cowden. Due to the continuing pandemic conditions, families arrived one by one and all the activities took place out of doors. We were fortunate with the weather and we received a warm welcome from staff at both venues. Our events were attended by photographer Malcolm Cochrane, who has taken some beautiful and moving photographs. High quality images have the power to convey the relationships between parents and children, brothers and sisters, grandparents and their grandchildren. Malcolm's photographs show the importance of supporting families to care for their children with complex needs and help Kindred to explain our role to funders and other supporters.

This year we undertook an exciting new venture and began delivering a programme of training for parents of children under the age of five with learning disability. 'Early Positive Approaches to Support' (E-PAtS) has been designed by clinical psychologists Nick Gore and Jill Bradshaw at the Tizard Centre at the University of Kent. The programme includes eight weekly sessions each lasting two hours. Kindred delivered three programmes throughout the year, attended by 20 parents. We were fortunate to team up with clinical psychologists from the NHS Lothian Child & Adolescent Mental Health (CAMHS) Intellectual Disability team. The E-PAtS sessions covered key aspects of parenting including social skills, communication, sleep, and behaviours that challenge. The team from the Tizard Centre have applied for funding for a Randomised Control Trial for the E-PAtS parenting programme and we hope that Kindred will play a key role in evidencing the need for specialist support for our parents in Scotland. Delivering the parenting programme is a potential income source for Kindred and would help us with our strategic goals of increasing Kindred's reach and sustainability.

Very sadly, our Community Manager, Kathryn Queripel, passed away on 10th March after some months in hospital. Kathy was an exceptional person, a fount of knowledge, and a truly talented advocate for parents. Kathy was responsible for managing our Let's Talk ASN service, providing advocacy to the ASN Tribunals Scotland, for six years. More recently she ran our advocacy service for children with exceptional healthcare needs. Kathy is greatly missed by our team, by parents using our service, and by our professional colleagues, many of whom wrote to us with their tributes.

**Report of the Directors (Continued)
For the Year ended 31 March 2022****Achievements and Performance**

In 2021/2022 Kindred supported families of 792 children, representing an increase of 13% on the previous year, when we supported 702 families. The number of families of children with complex needs has remained the same at around 60%. We assisted 117 families of children with 'Exceptional Healthcare Needs' (children who are ventilated and/or tube-fed). These figures show an important and continuing trend in Kindred's service over the last four years: our staff are supporting fewer families, but we are supporting a much higher proportion of families with a child with complex needs who require higher levels of support from our staff. Most of these children attend special school, have complex care packages including overnight respite, and require accessible or adapted housing. This trend in our work is confirmed by checking the level of Disability Living Allowance (DLA) or Personal Independence Payments (PIP) received by families using our service. Of those families where their DLA rate is known, 75% have high rate DLA or enhanced PIP.

Kindred's Facebook and Twitter feed are important ways in which we provide information to parents. Our Facebook page has grown to a regular following of 3,474. Recently, we have been providing information to families on coping with the cost of living crisis.

Kindred staff assisted in raising a total of £2,172,774 in additional income for families of which £1,915,462 was in additional benefits income and £257,312 was for charitable trust grants. The trust grants were for items such as: sensory toys, 'tough' beds and other furniture, tablets and laptops, specialist equipment (baths, power chair, tilting bed, 'go to' seats, sleep systems, safe spaces), holidays, hospital expenses, clothes, therapies and specialist physiotherapy, garden improvements and outdoor equipment (trampolines, fencing). A lot of work has gone into the administration of 2,745 individual grants, each making a real difference to family life. Our work on grant funding has significantly increased reflecting dedicated staff time to this aspect of our work.

Our three teams - the Hospital Team, Community Team and Fife Team - work closely with each family, helping them to understand their diagnosis and relevant services, and supporting them to negotiate the care of their child. Our online database Lamplight shows different patterns of work for our teams reflecting the different needs of parents using a particular service. In addition to our advocacy work, our experienced counsellors supported 32 parents. Our specialist counselling service supports families with coming to terms with diagnosis and with the impact of caring for a child with a disability.

Our hospital team supported 216 families in 2021/2022 including 7 children who were being supported by the palliative care team, and 57 supported in Paediatric Intensive Care. Over 80% of families supported at the hospital have a child with complex needs. Through our hospital base, the team are able to spend time with families offering a listening ear at a time of greatest need. The team supported 88 families to liaise with their hospital consultant and 106 families were supported in discussion with a specialist nurse about their child's care. The team also assisted 25 families with discharge planning.

Our Fife team supported 187 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 team supported 25 placing requests to special schools and provided advice and information on education to 95 families. Kindred staff in Fife also made 71 applications for Disability Living Allowance, 9 applications to the new Child Disability Payment, 5 applications for Personal Independence Payments, and liaised with specialist nurses to support 56 families.

Our Community Team supported 387 families. 29 parents were assisted to make a placing request and 136 were supported with information on education. They made 123 applications for Disability Living Allowance, 11 for the new Child Disability Payment and 8 applications for PIP, and supported 40 families with housing, or housing adaptation. The team worked in collaboration with the Hospital Team to support discharge planning. This includes helping to ensure that the family home is properly equipped for care of the child and 15 families were supported to liaise with a specialist nurse.

Financial review

The financial statements follow on pages 9 to 20.

Unrestricted income in the year was £119,102 (2021: £129,100). Unrestricted expenditure increased to £137,572 (2021: £48,657) resulting in a deficit for the year of £18,470 (2021: surplus £80,443). Accumulated balances on the Unrestricted fund at 31 March 2022 total £94,651.

The charity experienced a decrease in restricted grant funding to £293,173 (2021: £353,999). Expenditure also decreased, to £289,614 compared with £353,309 in the previous year. The balance on restricted funds at the year end of £4,249 (2021 - £690) has been authorised for spend in the year to 31 March 2023.

**Report of the Directors (Continued)
For the Year ended 31 March 2022****Reserves Policy**

The directors consider that the aim should be for free reserves to be at a level of at least six months of unrestricted running costs in order to allow the charity to operate from year to year, which is equivalent to £68,786. The current free reserves amount to £90,815 which represents just under 8 months running costs. The trustees are committed to adding to this level as part of our strategy to increase financial stability.

Treasurer's report

In this financial year ending 31st March 2021, our reserves remained stable with a small decrease from £113,811 to £98,900. We are therefore achieving the requirements of our reserves policy. This has been a strategic aim for the last five years and is a considerable achievement during the pandemic. The increase in our income and reserves reflects Kindred's improved ability to describe and report on our services. Our total income was £412,275 and our expenditure was £427,186. The pandemic has continued much longer than expected and our additional reserves have helped us to maintain a full service for our families.

Kindred's long term funding includes income from Scottish Government, NHS Lothian and Fife Health and Social Care. We are very grateful to the National Lottery Community Fund for funding our work in Fife, and for two additional awards to support Kindred through the pandemic. The Cordis Trust have increased their grant to Kindred and are now our most significant funder at the Royal Hospital for Children and Young People, Edinburgh. We continue to receive multi-year funding from charitable trusts who understand our work and have offered valuable support and advice including: The Henry Smith Foundation, The Robertson Trust, R S MacDonald Charitable Trust and the Agnes Hunter Trust. Many thanks to the trusts and corporate donors who have contributed to our service this year: The Souter Charitable Trust, Thistledown Trust, The Stafford Trust, The Appletree Trust and Walter Scott & Partners Limited.

James and Carole McGuire are our most generous individual supporters and we are grateful that they have helped Kindred for the last 10 years, supporting our staff team through the highs and lows of running a small charity. As well as funding our service, James and Carole have attended our events and encouraged our public profile activities. Our external fundraiser, Karen Docwra, has raised numerous grants for Kindred as well as providing us with her astonishing knowledge and expertise of the Scottish fundraising sector.

Plans for Future Periods

In this report we have evidenced an increase in families supported in the year ending 31st March 2022. This was at a time of additional pressures on our service, particularly due to staff furlough and significant sickness absence. Delivering for families during these difficult years does come at a cost to Kindred and we have not progressed in our strategic development as much as we might have hoped. Staff absences mean that senior staff are inevitably drawn into parent work and have less time to focus on fundraising, planning, service development, and governance. Even so, we are optimistic about Kindred's prospects in the short term and in the more distant future.

As we look ahead, we have every prospect of retaining our reserves and developing Kindred's fundraising capacity. Our online database (Lamplight) is helping us to evidence our outcomes for families. The addition of a part-time fundraiser to the team has greatly increased our capacity to develop new areas of funding such as community and corporate fundraising. Our fundraising database, Donorfy, will enable us to keep in touch with supporters and individual donors as well as major funders. We are operating an online accounting system (Xero) and our financial administration is now managed in house with assistance provided by our accountants. We are continuing to improve our digital performance by taking on external IT support, moving our website administration to a specialist provider (Third Sector Lab), signing up to an online HR system, and developing a 'digital strategy'.

Our online systems (Lamplight, Donorfy and Xero) allow Kindred staff to work remotely if this is needed and with greater efficiency and less environmental impact. These systems provide greater confidentiality for our beneficiaries and our supporters and noticeably improve our competitive edge.

Report of the Directors (Continued)
For the Year ended 31 March 2022

At our AGM in October 2021 we consulted members on our strategic planning, expertly facilitated by leadership consultant, Jock Encombe. We concluded that Kindred needs to find ways of sharing our expertise more widely, but without spreading our staff team too thin. While this seems an impossible task, we have had an opportunity to deliver parenting programmes which will allow us to expand Kindred's service geographically. Sessional staff are employed as 'parent facilitators'. The parenting programme (Early Positive Approaches to Support - E-PAtS) has been designed specifically to address the stresses of parenting a child with learning disability. E-PAtS emphasises the importance of peer support (i.e. parents of children with disabilities providing each other with mutual support), of engaging with services and support, and of access to specialist parenting strategies.

We hope that our new parenting programmes will help Kindred to share our expertise and our ethos more widely by enabling parents to come together and access the most relevant and effective information and strategies for supporting their children. To date, Kindred has delivered three parenting programmes in collaboration with the NHS Lothian Child and Adolescent Mental Health Intellectual Disability (CAMHS ID) Team. We have connected with colleagues from Shetland, Inverness, Lanarkshire and Inverclyde.

Our team at the Royal Hospital for Children and Young People, Edinburgh, and our Fife Team continue to thrive. Meanwhile we are redesigning our Community Team and we will be launching a telephone helpline in the new year. We know that our core service of advocacy, information and emotional support is needed more than ever and we need secure funding for these services. We have been highly successful with major grant applications but there is ever more competition for funding from charitable trusts. We hope that by generating a new income stream through our parenting programmes, we can help to ensure that Kindred has financial stability into the future.

We face a difficult economic climate in the coming years and this is likely to have an additional impact on families who use Kindred's service. The Covid-19 pandemic has helped us to demonstrate that Kindred is an extremely resilient organisation and that, year on year, we can rise to the challenge of supporting our families.

For the Year ended 31 March 2022**Reference and Administrative Details**

Company Number: SC409397

Scottish Charity Registration No: SC000264

Registered Office: 1 St Colme Street, Edinburgh, EH3 6AA

Bankers: The Royal Bank of Scotland

Company Directors: (Trustees) The directors serving during the year and since the year end were as follows:

Huma Barrie (Chair)
Kerry Thomson (stepped down 11.4.22)
Colin Herbert
Alastair Kirkpatrick
Tracey Francis (Treasurer) (stepped down 27.4.22)
Grace Canham (stepped down 28.4.22)
Lesley Duncan (appointed 30.6.21)
Hilary Peppiette (appointed 13.10.21)
Claire Palmer (appointed 27.10.21)
(stepped down 28.3.22)

Secretary & Director of Operations: Sophie Pilgrim

Independent Examiner: Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
EH20 9QH

**Report of the Directors (Continued)
For the Year ended 31 March 2022****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.

Report of the Directors (Continued)
For the Year ended 31 March 2022**Statement of Directors' Responsibilities**

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

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

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

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

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

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

On Behalf of the Board

Huma Barrie
Director

October 2022

Independent Examiner's Report to the Trustees of Kindred Advocacy

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 21.

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

October 2022

**Statement of Financial Activities
(including Income and Expenditure Account)
For the Year ended 31 March 2022**

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2022 £	Total 2021 £
Income from:					
Donations	3	34,784	-	34,784	66,566
Charitable activities					
- Grants receivable	4	69,250	293,173	362,423	399,710
- Coronavirus Job Retention Scheme		8,695	-	8,695	5,751
Other trading activities					
Fundraising	5	6,373	-	6,373	11,072
Other		-	-	-	-
Total income		<u>119,102</u>	<u>293,173</u>	<u>412,275</u>	<u>483,099</u>
Expenditure on:					
- Raising funds	6	33,291	-	33,291	23,563
- Charitable activities	7	<u>104,281</u>	<u>289,614</u>	<u>393,895</u>	<u>378,403</u>
Total expenditure		<u>137,572</u>	<u>289,614</u>	<u>427,186</u>	<u>401,966</u>
Net (expenditure) / income		(18,470)	3,559	(14,911)	81,133
Transfers between funds	14	-	-	-	-
Net movement in funds		(18,470)	3,559	(14,911)	81,133
Reconciliation of funds					
Balances 31 March 2021	14	<u>113,121</u>	<u>690</u>	<u>113,811</u>	<u>32,678</u>
Balances 31 March 2022	14	<u>94,651</u>	<u>4,249</u>	<u>98,900</u>	<u>113,811</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 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	10	3,836	4,890
Current Assets			
Debtors	11	53,548	4,755
Bank		119,643	206,195
		173,191	210,950
Creditors			
Amounts falling due within one year	12	78,127	102,029
Net Current Assets		95,064	108,921
Net Assets		98,900	113,811
Charity Funds			
Unrestricted fund	14	94,651	113,121
Restricted funds	14	4,249	690
Total Funds		98,900	113,811

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2022 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 10 to 21 were approved by and signed on behalf of the Board of Directors on October 2022.

Huma Barrie
Director

**Notes to the Financial Statements
For the Year ended 31 March 2022****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 6.

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

2. Accounting Policies

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

a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Kindred Advocacy meets the definition of a public benefit entity under 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 2022****e) Income**

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

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

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

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

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

f) Expenditure

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

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

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

g) Tangible fixed assets and depreciation

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

Equipment	25% straight line
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h) Impairment

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

i) Debtors and creditors receivable / payable within one year

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

**Notes to the Financial Statements
For the Year ended 31 March 2022**

j) Cash in bank and in hand

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

k) Pensions

The 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.

	2022	2021
	£	£
3. Income from donations & legacies		
Mr & Mrs McGuire	6,583	6,439
PF Charitable Trust	-	3,000
Eldon Charitable Trust	-	2,000
Barratt Developments Plc	-	10,000
Charities Aid Foundation	-	3,750
Stewart Investors	-	11,000
Corra Foundation – Community Wellbeing Fund	-	1,996
St James Scottish Episcopal Church	-	1,600
Edinburgh Police Choir	-	1,000
Avenel Trust	-	1,500
STV	-	2,000
The Souter Charitable Trust	3,000	3,000
Dentons	-	1,000
The Sir Jules Charitable Trust	-	1,000
Morton Fraser LLP	-	1,000
Avril Ltd	1,000	-
First Sentier Investors	1,000	-
TechnipFMC plc	1,000	-
The Sir Jules Thorn Charitable Trust	1,250	-
Thistledown Trust	2,000	-
The Robert Haldane Smith Charitable Foundation	1,000	-
Nancie Massey Charitable Trust	2,000	-
The Stafford Trust	5,000	-
Saints & Sinners Club of Scotland	1,000	-
Other donations & appeals	9,951	16,281
	<hr/>	<hr/>
<i>Total unrestricted donations</i>	34,784	66,566
	<hr/>	<hr/>

Notes to the Financial Statements
For the Year ended 31 March 2022

	2022	2021
	£	£
4. Grants receivable		
Scottish Government - CYPFEIF	52,000	64,000
Fife Health & Social Care (Fife Team)	37,001	36,430
Asda (Fife Team)	-	200
Appletree Trust (Fife Team)	3,000	3,000
National Lottery Community Fund (Fife Team)	29,710	28,546
Bank of Scotland Foundation (Fife Team)	15,258	-
National Lottery Community Fund (Exceptional Families Project)	-	24,759
The Henry Smith Charity (Exceptional Families Project)	-	43,333
Corra Foundation – Community Wellbeing Fund (Exceptional Families Project)	-	1,250
Agnes Hunter Trust (Exceptional Families Project)	1,000	2,400
Eldon Charitable Trust (Exception Families Project)	-	1,250
Cordis Charitable Trust (Hospital Team)	53,487	15,620
The Robertson Trust (Hospital Team)	-	9,500
NHS Lothian (Hospital Team)	40,000	40,000
City of Edinburgh Council s10 (Hospital Team)	-	5,376
The Murdoch Charitable Trust (Hospital Team)	-	2,000
Meikle Foundation via Dentons (Hospital Team)	-	2,000
The Julia and Hans Rausing Trust (Hospital Team)	-	46,143
The James Wood Bequest Fund (Hospital Team)	500	-
The Lennox Hannay Charitable Trust (Hospital Team)	2,000	-
The W M Mann Foundation (Hospital Team)	750	-
Nancy Roberts Charitable Trust (Hospital Team)	1,000	-
The Findlay Charitable Trust (Hospital Team)	2,000	-
Corra Foundation Community Wellbeing Fund (Parent Counselling)	-	4,500
Walter Scott & Partners Limited (Parent Counselling)	12,000	-
National Lottery Community Fund (Community Team)	-	10,000
The RS Macdonald Charitable Trust (Community Team)	-	2,500
The Henry Smith Charity (Community Team)	36,667	-
Agnes Hunter Trust (Community Team)	3,800	-
Walter Scott & Partners Limited (Community Team)	3,000	-
Corra Foundation - Community Wellbeing Fund (Social Media & Fundraising)	-	1,415
The Julia and Hans Rausing Trust (Social Media & Fundraising)	-	9,777
	<hr/>	<hr/>
<i>Total restricted grants received</i>	293,173	353,999
	<hr/>	<hr/>
City of Edinburgh Council	-	10,000
Fife Council	-	7,500
Triangle Trust 1949 Fund	-	7,751
Corra Foundation - Resilience Fund	-	20,460
The Robertson Trust	36,000	-
The RS Macdonald Charitable Trust	16,250	-
Scottish Government – CYPFEIF	12,000	-
The Edward Gostling Foundation	5,000	-
	<hr/>	<hr/>
<i>Total unrestricted grants received</i>	69,250	45,711
	<hr/>	<hr/>
<i>Total grants received</i>	362,423	399,710
	<hr/>	<hr/>
5. Other trading activities		
Fundraising - Unrestricted fund	6,373	11,072
	<hr/>	<hr/>

**Notes to the Financial Statements
For the Year ended 31 March 2022**

	2022	2021
	£	£
6. Expenditure on raising funds		
Fundraising costs	15,576	15,034
Salary costs	17,715	8,529
	<hr/>	<hr/>
<i>Total unrestricted expenditure on raising funds</i>	33,291	23,563
	<hr/>	<hr/>
7. Cost of charitable activities		
	£	£
Salaries & national insurance	301,800	277,503
Staff pensions	22,484	20,510
Staff recruitment	-	405
Staff expenses	740	916
Staff supervision	4,845	3,373
Staff training	840	828
Consulting costs	1,540	3,244
Discretionary payments to families	29	2,227
Travel for parents	41	-
Counsellor fees for parents	7,750	14,490
Organisational development expenses	-	797
Production of information	1,092	211
Data management	1,499	-
Catering & refreshments	292	448
Room hire	102	123
Rent & service charges	22,060	23,478
Water rates	826	606
Insurance	1,734	1,696
Heat & light	2,614	1,916
Cleaning	2,398	2,629
Printing & stationery	1,241	1,287
Postage	640	884
Telephone	7,434	7,660
Computer running costs	1,832	2,100
Other office costs	742	726
Subscriptions	1,372	2,065
Statutory fees	48	198
Bank charges	548	789
Independent examiner's fee	3,270	3,000
Payroll processing & job retention claims	2,120	1,119
Xero set up & IT support	-	600
Committee expenses	33	100
Sundry expenses	12	35
Depreciation	1,917	2,440
	<hr/>	<hr/>
	393,895	378,403
	<hr/>	<hr/>
Charged to		
- Unrestricted fund	104,281	25,094
- Restricted funds	289,614	353,309
	<hr/>	<hr/>

**Notes to the Financial Statements
For the Year ended 31 March 2022**

	2022	2021
	£	£
8. Staff Costs		
Wages	296,686	267,133
Social security costs	21,585	18,299
Pension costs	23,728	21,110
	<u>341,999</u>	<u>306,542</u>
The average weekly number of employees during the year was:	<u>13</u>	<u>13</u>

The key management personnel of the charity comprise the Director of Operations, Development Manager and four Advocacy Managers. Their total benefits were £188,815 (2021: £176,740).

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

	No	No
9. Pension Costs		
No of staff in pension scheme	<u>13</u>	<u>13</u>
	£	£
Pension cost charge	<u>23,728</u>	<u>21,110</u>

10. Tangible Fixed Assets

Cost	Office equipment £
As at 31 March 2021	36,455
Additions	863
Disposals	-
	<u>37,318</u>
Depreciation	
As at 31 March 2021	31,565
Charge for year	1,917
Written back on disposals	-
	<u>33,482</u>
Net Book Value	
At 31 March 2022	3,836
At 31 March 2021	<u>4,890</u>

**Notes to the Financial Statements
For the Year ended 31 March 2022**

	2022	2021
	£	£
11. Debtors		
Prepayments	4,677	2,667
Other debtors	48,871	2,088
	<u>53,548</u>	<u>4,755</u>

12. Creditors due within one year

	£	£
Trade creditors & accruals	9,845	8,260
Other taxes & social security	6,396	5,723
Deferred income (note 13)	61,886	88,046
	<u>78,127</u>	<u>102,029</u>

13. Deferred Income

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

	£	£
Balance as at 31 March 2021	88,046	76,806
Amount released to income from charitable activities	(88,046)	(76,806)
Amount deferred in year	61,886	88,046
Balance as at 31 March 2022 (note 12)	<u>61,886</u>	<u>88,046</u>

Notes to the Financial Statements
For the Year ended 31 March 2022

14. Statement of Funds

	At 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2022 £
Current Year					
Unrestricted fund	113,121	119,102	(137,572)	-	94,651
Restricted funds					
Fife Team	690	84,969	(85,659)	-	-
Exceptional Families Project	-	1,000	(1,000)	-	-
Hospital Team	-	115,737	(115,737)	-	-
Parent Counselling	-	12,000	(7,751)	-	4,249
Community Team	-	58,467	(58,467)	-	-
Social Media & Fundraising	-	21,000	(21,000)	-	-
Total restricted funds	690	293,173	(289,614)	-	4,249
Total funds	113,811	412,275	(427,186)	-	98,900
Previous Year					
Unrestricted fund	32,678	129,100	(48,657)	-	113,121
Restricted funds					
Fife Team	-	79,368	(78,678)	-	690
Exceptional Families Project	-	72,992	(72,992)	-	-
Hospital Team	-	142,639	(142,639)	-	-
Parent Counselling	-	4,500	(4,500)	-	-
Community Team	-	33,500	(33,500)	-	-
Social Media & Fundraising	-	21,000	(21,000)	-	-
Total restricted funds	-	353,999	(353,309)	-	690
Total funds	32,678	483,099	(401,966)	-	113,811

**Notes to the Financial Statements
For the Year ended 31 March 2022**

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

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

Restricted fund:	Specific purpose:
<p>Fife Team Scottish Government - CYPFEIF Fife Health & Social Care National Lottery Community Fund St Andrew's Erskine Church of Scotland Appletree Trust Asda</p>	Parent advocacy
<p>Exceptional Families Project National Lottery Community Fund The Henry Smith Charity Corra Foundation Agnes Hunter Trust Eldon Charitable Trust</p>	Children with exceptional needs
<p>Hospital Team Scottish Government - CYPFEIF Cordis Charitable Trust The Robertson Trust NHS Lothian City of Edinburgh Council S10 The Murdoch Charitable Trust Meikle Foundation The Julia and Hans Rausing Trust</p>	Family support services at RHSC
<p>Parent Counselling Corra Foundation</p>	Parent counselling service
<p>Community Team Scottish Government – CYPFEIF National Lottery Community Fund The RS Macdonald Charitable Trust</p>	Helpline, emotional support, advocacy
<p>Social Media & Fundraising Scottish Government - CYPFEIF Corra Foundation The Julia and Hans Rausing Trust</p>	Social media & fundraising

**Notes to the Financial Statements
For the Year ended 31 March 2022**

15. Analysis of Net Assets between Funds

<i>Current Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	3,836	90,815	94,651
Restricted funds	-	4,249	4,249
31 March 2022	<u>3,836</u>	<u>95,064</u>	<u>98,900</u>

<i>Previous Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	4,890	108,231	113,121
Restricted funds	-	690	690
31 March 2021	<u>4,890</u>	<u>108,921</u>	<u>113,811</u>

16. Related Parties

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