

KINDRED ADVOCACY

Scottish Charity No: 000264

Company No. SC409397

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Report of the Directors For the Year ended 31 March 2020

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2020.

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

This report is for the year ending 31st of March 2020, taking Kindred into our 30th anniversary year. In the twelve months from 1st April 2019 to 31st March 2020, Kindred supported 681 families. Over sixty percent of these families have a child with a very high level of need including complex disabilities, a life-limiting condition, or mental ill-health.

Our staff have provided a wide range of financial support for families, helping them to complete forms for disability benefits, and making over one thousand applications for charitable trust grants. More detail on these activities is provided below under 'Achievements and Performance'. Our aim is to provide holistic support to families and our records show that 27% of families required emotional support. This might include referral to our counselling service or one to one support from our staff. For families with a very high level of need it is not unusual for our staff to provide 30 hours of one to one support or more over a six month period. Some activities are time-consuming while others are relatively quick to achieve. For example supporting families to find the right school is time-consuming and we supported 61 families to make placing requests for specialist schooling and 20 families through the process of an educational tribunal or appeal. Helping families to move house also requires many hours of staff time, and we supported 21 families to move house to adapted accommodation.

At the start of 2019 we published an external review of our service which was funded by Scottish Government. This evidenced the high regard in which Kindred is viewed by our beneficiaries, our funders and the professionals who refer families to our service. The review included an online survey, a focus groups with families in Fife, and two focus groups at the Royal Hospital for Sick Children Edinburgh (one with parents and one with clinicians). Parents in focus groups reported feeling valued and validated by Kindred, leading to increased self-acceptance. One hundred and seven respondents to the survey were asked the question 'If Kindred didn't exist where would you go?': eighty-six (80%) responded 'Don't know', 'There's nowhere else', or 'we would struggle or be lost'. Only twenty-one (20%) named other charities or services whom they felt would fill the gap. Here are some comments from parents:

I honestly don't think I would be here with my family today if Kindred wasn't here.'

'The thought terrifies me. No one can replace the role it plays. I'd be lost in so many ways without them.'

'It may need two or three different charities to help.'

'I wouldn't have went anywhere and I genuinely do not know how I would of survived all this without them. I am not aware of a service similar as sometimes it's hard to be heard as a parent but Kindred help with that.'

The strategic review highlighted a need to increase our profile and on the 21st of March 2019, just before the start of the financial year, Kindred was awarded a prize for 'Outstanding Achievement' at the Family Friendly Employer Scotland awards in Glasgow. The judges singled out our commitment to supporting staff who are themselves carers of children with disabilities, and described our staff ethos as 'bottling our magic'.

As an organisation, we endeavour to celebrate role of parents who are carers. Over Easter, staff worked with our Chair, Huma Barrie, to produce an exhibition of photographs starting with a launch event at the Image Collective at Ocean Terminal on 15th May. Our twelve photographs by photographer Malcolm Cochrane were a moving depiction of the relationships between parents and children. Later in the summer, we had the opportunity to take the exhibition to St Mary's Episcopal Cathedral in Edinburgh. The photographs have been a lasting asset to Kindred and have illustrated our website and publications.

Throughout the year we have increased our efforts to raise Kindred's profile and expand our fundraising efforts. In April we were invited to appear in the UK Parliamentary Review, showcasing best practice in the public and private sector. In

**Report of the Directors (Continued)
For the Year ended 31 March 2020****Activities (continued)**

September, staff and families took part in the Kilt Walk, raising £4,666. In November our volunteer, Jenny Harris, opened her house for a sale of her pottery and craft work single-handedly raising £528. We were delighted to be selected by St Columba's Church, Blackhall, as their charity of the year and their raffle of over fifty Christmas Hampers and other activities raised £4,110. Finally, we were selected by the Co-operative shop in Stockbridge and have enjoyed meetings with Co-op staff and their charity partners, the Maggie Centre and the Yard, to combine our fundraising efforts. On the 9th of December we held a Carol Concert at St Cuthbert's Church in Princes Street Gardens. This was our biggest fundraising event to date and included wonderful performances from the Linton Singers and the Edinburgh Renaissance Band.

Each year we make efforts to develop our administrative systems and this year we have developed an online database (Lamplight). The database went 'live' on 1st October. It was a huge task to backfill the system with six months' data and we were grateful for the generous support of volunteer Molly Paechter who spent many hours inputting information. We have also switched to managing our finances through 'Xero', an online system. These developments have improved our ability to report on Kindred's service and this will enhance fundraising activities, especially for charitable grants and statutory income.

Our work with the National Clinical Network for Children with Exceptional Healthcare Needs (CEN) has continued throughout 2019/2020 and we are delighted to have been awarded a three year grant for our work from The Henry Smith Charity. Our advocacy service supported 141 families from 18 local authority areas across Scotland. We ran events for professionals in Scottish Borders and in Tayside. In February 2019, staff from Kindred attended the CEN conference. With the help of consultant, Claire Edwards, we have set up a closed Facebook group for parents which acts as a consultation group to the professional network.

On 19th March 2020 we closed our three offices as the Covid-19 pandemic restrictions came into place. We were in the midst of a fundraising drive and plans for a number of events to celebrate our 30th anniversary. All these efforts had to be set aside. At the start of lockdown we experienced a lull in demand as families adjusted to the closing of schools and the loss of respite services. This gave us a chance to rethink our services and make arrangements for our staff to work from home. Kindred staff rose to the challenge of providing crucial updates through our social media, fundraising to keep our service running, as well as taking good care of each other. We swapped to supporting families with phone calls, emails and text messages. We were ready to support families through the difficult months ahead.

Achievements and Performance

In 2019/2020 Kindred supported 681 families which was around 4% down on the previous year's total of 712 families. However, there has been a significant increase in the number of families of children with complex needs. In March 2019 we were supporting 43% of children with very complex needs, and by March 2020 this figure has risen to 60%. We assisted 141 families of children with 'Exceptional Healthcare Needs' (children who are ventilated and/or tube-fed) compared with the previous year's total of 108 families meeting this NHS criteria, an increase of 30%.

These figures show an important and continuing trend in Kindred's service: 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 there DLA rate is known 77% have high rate DLA or enhanced PIP.

Kindred has been a beneficiary-led organisation for thirty years. Our profile as an organisation with expertise on parenting has been enhanced by our social media presence. Our Facebook page has grown from just over 2,000 to 2,878 followers, and during the last six months less than 1% have stopped following our page, indicating a high level of satisfaction from followers. We are working towards a new website platform which will enhance our fundraising, while retaining the look and branding of our current website. Our experienced staff have assisted Scottish Government with the design of Disability Living Allowance which will be devolved to Scotland.

Our outcome data show that 81% of families experienced less impact on family life due to caring for their child with a disability. Kindred staff assisted in raising a total of £1,878,473 in additional income for families of which £1,484,855 was in additional benefits income and £393,618 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, 'upsees', adapted sledge), holidays, hospital expenses, clothes, therapies and specialist physiotherapy, garden improvements and outdoor play equipment (trampolines, 'cozy willow pods'). A lot of work has gone into the administration of 1,208 individual grants, each making a real difference to family life.

88% of families were reported to feel better informed as a result of our service, and 89% were more confident and better able to advocate for themselves. Our three teams – the Hospital Team, Community Team and Fife Team – work closely

**Report of the Directors (Continued)
For the Year ended 31 March 2020****Achievements and Performance (continued)**

with each family, helping to them to understand their diagnosis and relevant services, and supporting them to negotiate the care of their child.

Our hospital team supported 189 families in 2019/2020 of whom 36% 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. The team supported 78 families to liaise with their hospital consultant and 115 families were supported in discussion with a specialist nurse about their child's care. This included discussions with the palliative care team, neurology and discharge planning.

Our Fife team supported 213 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 37 placing requests to special schools and provided advice and information on education to 138 families. The team made 94 applications for Disability Living Allowance and 5 applications for Personal Independence Payments.

Our Community Team supported 257 families. 23 parents were assisted to make a placing request, of whom 17 were supported to make a reference to the Additional Support Needs Tribunal or to an education appeal. They made 52 applications for Disability Living Allowance and supported 32 families with housing, or housing adaptation. The team work 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.

85% of families are reported as feeling less isolated as a result of our service. Our experienced counsellors have provided 167 hours of counselling to 24 parents and 27 parents attended our therapeutic support group in the course of the year. With the onset of the Covid-19 pandemic, staff have made great efforts to stay in touch with families and help them to negotiate decisions, for example, the question of whether to 'shield' their child. Families have reported back to us that they appreciate a telephone call or a text message and that this has helped them to remain resilient during lockdown.

Financial review

The financial statements follow on pages 8 to 19.

Unrestricted income increased in the year to £99,438 (2019: £46,299). Unrestricted expenditure increased to £98,962 (2019: £88,746) resulting in a surplus for the year of £476 (2019: deficit £42,447). Accumulated balances on the Unrestricted fund at 31 March 2020 total £32,678 .

The charity experienced a reduction in restricted grant funding to £306,528 (2019: £335,450). Expenditure also reduced, to £306,528 compared with £339,033 in the previous year.

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 £49,481. The current free reserves amount to £30,455 which represents 16 weeks of unrestricted running costs. The trustees acknowledge that this is insufficient and are committed to adding to this level.

Treasurer's report

In this financial year ending 31st March 2020, we have been successful in balancing income and expenditure. Our total income was £405,966 and our expenditure was £405,490. As a result we have restored stability to our finances. 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 40% of our income in the year ending 31st March 2019 has meant that we have had to manage our finances very carefully. The decision to retain 12 members of staff resulted in a drop in our reserves from £78,232 to £32,202 at the end of the previous financial year. But this year, we have managed to retain our reserves, and achieved a small increase to £32,678. We have good prospects of increasing our reserves in the coming months, despite the additional pressures of the Covid-19 pandemic.

Kindred's long term funding includes income from Scottish Government, NHS Lothian and Fife Health and Social Care. We also received grant income from City of Edinburgh Council, which has now come to an end. We are very grateful to the National Lottery Community Fund for extending our Improving Lives grant into a third year, allowing us to seek new funding for the Exceptional Families Project. We secured a £25,000 grant from the Garfield Weston Foundation and a major three year grant from The Henry Smith Charity. These are important grants to Kindred and we look forward to working with these new funders. In February 2019 we were delighted to hear that the National Lottery Community Fund have awarded us local grant funding to continue our work in Fife. 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 and the

**Report of the Directors (Continued)
For the Year ended 31 March 2020****Treasurer's report (continued)**

Robertson Trust. We are very grateful to the Swinton Paterson Trust, The Edward Gostling Foundation and the Russell Trust for supporting our work.

Special thanks to James and Carole McGuire, the Eldon Charitable Trust and Ark Housing Association for their contributions to Kindred. Our fundraisers, Dan and Karen Docwra, have worked tirelessly throughout the year and have secured around twenty grants from trusts. We are very grateful, and every award has made a difference and helped us to balance our income and expenditure.

The trustees of Kindred are 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. This commitment has paid off, as evidenced in our accounts. Our anticipated loss of statutory income has been replaced by an increase in donations. We have succeeded in stabilising Kindred finances, diversifying our fundraising and increasing Kindred's profile.

Plans for Future Periods

As we look ahead, we have every prospect of realising our goal of increasing our reserves and developing Kindred's fundraising capacity. Our new online database (LampLight) will help us to evidence our outcomes for families. We will be well placed for new opportunities in statutory or charitable income.

On 1st April 2020 we moved to an online accounting system (Xero) and our financial administration will be managed in house with assistance provided by our accountants. We are very grateful to Ark Housing Association who have provided our financial management for five years. The financial guidance and support which we received has allowed Kindred to develop as an organisation with good prospects even in the current challenging climate.

We are here to help families to cope through the most difficult of times, whether this is personal circumstances or a global pandemic. 2020 is our 30th anniversary year and we are looking forward to celebrating as a vibrant and resilient charity.

Reference and Administrative Details

Company Number: SC409397

Scottish Charity Registration No: SC000264

Registered Office: 7 Rutland Court Lane, Edinburgh, EH3 8ES

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 (Treasurer & Chair)
Siobhan Hogg
Khalida Hussain (resigned 5.9.19)
Les Clemenson
Kerry Thomson (appointed 5.9.19)
Colin Herbert (appointed 14.4.20)
Alastair Kirkpatrick (appointed 14.4.20)

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 2020**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 2020**

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.

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**

4 November 2020

Independent Examiner's Report to the Trustees of Kindred Advocacy

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 8 to 19.

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

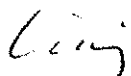
In the course of my examination, no matter has come to my attention

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

13 November 2020

Statement of Financial Activities
(including Income and Expenditure Account)
For the Year ended 31 March 2020

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2020 £	Total 2019 £
Income from:					
Donations	3	65,229	-	65,229	29,210
Charitable activities					
- Grants receivable	4	-	306,528	306,528	335,450
Other trading activities					
Fundraising	5	17,654	-	17,654	17,089
Other	6	16,555	-	16,555	-
Total income		<u>99,438</u>	<u>306,528</u>	<u>405,966</u>	<u>381,749</u>
Expenditure on:					
- Raising funds	7	12,730	-	12,730	20,924
- Charitable activities	8	<u>86,232</u>	<u>306,528</u>	<u>392,760</u>	<u>406,855</u>
Total expenditure		<u>98,962</u>	<u>306,528</u>	<u>405,490</u>	<u>427,779</u>
Net income / (expenditure)		476	-	476	(46,030)
Transfers between funds	15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		476	-	476	(46,030)
Reconciliation of funds					
Balances 31 March 2019		<u>32,202</u>	<u>-</u>	<u>32,202</u>	<u>78,232</u>
Balances 31 March 2020	15	<u>32,678</u>	<u>-</u>	<u>32,678</u>	<u>32,202</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 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	11	2,223	3,301
Current Assets			
Debtors	12	58,627	13,831
Bank		62,740	93,294
		<u>121,367</u>	<u>107,125</u>
Creditors			
Amounts falling due within one year	13	90,912	78,224
Net Current Assets		<u>30,455</u>	<u>28,901</u>
Net Assets		<u>32,678</u>	<u>32,202</u>
Charity Funds			
Unrestricted fund	15	32,678	32,202
Restricted funds	15	-	-
Total Funds		<u>32,678</u>	<u>32,202</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.


The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2020 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 8 to 19 were approved by and signed on behalf of the Board of Directors on 4 November 2020.



Huma Barrie
Director

**Notes to the Financial Statements
For the Year ended 31 March 2020****1. Statutory Information**

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

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

2. Accounting Policies

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

a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2020****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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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 2020

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.

3. Income from donations & legacies	2020	2019
	£	£
Mr & Mrs McGuire	6,017	7,000
STV	-	2,000
Souter Charitable Trust	-	2,000
Mumford & Sons – Scotland Charity Banjo	-	2,382
The Hugh Fraser Foundation	-	2,000
JLT Employee Benefits	-	1,755
PF Charitable Trust	3,000	-
WCH Trust for Children	1,000	-
Church of Scotland	1,000	-
David Solomons Charitable Trust	1,000	-
The Nancie Massey Charitable Trust	2,000	-
Anton Jurgens Charitable Trust	4,000	-
Baillie Gifford	1,000	-
Miss IF Harvey's Charitable Trust	1,000	-
The Pump House Trust	1,000	-
Inverkeithing Concern for the Aged	1,000	-
The Hospital Saturday Fund	2,000	-
Saints & Sinners Club of Scotland	1,000	-
The Stafford Trust	5,000	-
Leng Charitable Trust	1,500	-
The Felicity Wilde Charitable Trust	2,000	-
Eldon Charitable Trust	2,000	-
The Wood Foundation	3,000	-
The Maple Trust	1,000	-
Blackhall St Columba's Church	4,110	-
Other donations & appeals	16,043	6,514
ARK Housing Association (Donated Services)	5,559	5,559
	<hr/>	<hr/>
Total unrestricted donations	65,229	29,210
	<hr/>	<hr/>

Notes to the Financial Statements
For the Year ended 31 March 2020

	2020 £	2019 £
4. Grants receivable		
Scottish Government - CYPFEIF	64,000	74,000
Fife Health & Social Care (Fife Team)	36,430	36,430
Bank of Scotland Foundation (Fife Team)	-	12,000
St Andrew's Erskine Church of Scotland (Fife Team)	421	1,577
Rotary Club of Edinburgh Jubilee Charity Fund (Fife Team)	1,000	-
National Lottery Community Fund (Fife Team)	4,952	-
The Russell Trust (Fife Team)	2,000	-
Garfield Weston Foundation (Fife Team)	25,000	-
National Lottery Community Fund (Exceptional Families Project)	31,263	74,641
The Henry Smith Charity (Exceptional Families Project)	16,667	-
Cordis Charitable Trust (Hospital Team)	31,240	31,240
The Robertson Trust (Hospital Team)	19,000	19,000
NHS Lothian (Hospital Team)	40,000	40,000
City of Edinburgh Council s10 (Hospital Team)	12,902	12,902
The Edward Gostling Foundation (Hospital Team)	8,333	1,667
Swinton Paterson Trust (Hospital Team)	3,000	-
The William A Cadbury Trust (Parent Counselling)	-	4,000
Scottish Government - ASN Tribunals (Community Team)	-	3,461
The RS Macdonald Charitable Trust (Community Team)	10,320	10,320
Scottish Government (Support in the Right Direction)	-	14,212
	<hr/>	<hr/>
Total restricted grants received	306,528	335,450
	<hr/>	<hr/>
5. Other trading activities		
Fundraising – Unrestricted fund	17,654	17,089
	<hr/>	<hr/>
6. Other income		
Backdated employment allowance – Unrestricted fund	16,555	-
	<hr/>	<hr/>

Notes to the Financial Statements
For the Year ended 31 March 2020

	2020	2019
7. Expenditure on raising funds	£	£
Fundraising costs - Unrestricted fund	12,730	7,985
Salary costs - Restricted funds	-	-
- Unrestricted fund	-	12,939
	<u>12,730</u>	<u>20,924</u>
8. Cost of charitable activities	£	£
Salaries & national insurance	276,829	294,247
Staff pensions	21,296	16,817
Staff expenses	4,756	5,596
Staff supervision	5,462	6,011
Staff training	1,256	248
Therapeutic services	-	3,700
Consulting costs	5,555	11,329
Project support	-	240
Discretionary payments to families	247	190
Travel for parents	323	137
Counsellor fees for parents	11,934	10,125
Organisational development expenses	4,222	35
Production of information	5,839	466
Catering and refreshments	2,013	1,809
Room hire	408	497
Rent & service charges	20,885	22,677
Water rates	828	959
Insurance	1,439	1,530
Heat & light	2,325	2,832
Cleaning	2,700	2,181
Printing & stationery	1,657	1,696
Postage	1,367	1,639
Telephone	5,611	6,492
Computer running costs	2,261	2,868
Other office costs	902	234
Subscriptions	520	520
Statutory fees	321	48
Bank charges	1,274	993
Bookkeeping services	5,559	5,559
Independent examiner's fee	3,000	2,580
Committee expenses	138	424
Sundry expenses	238	-
Annual report	20	-
Depreciation	1,575	2,176
	<u>392,760</u>	<u>406,855</u>
Charged to - Unrestricted fund	86,232	67,822
- Restricted funds	306,528	339,033

**Notes to the Financial Statements
For the Year ended 31 March 2020**

	2020	2019
	£	£
9. Staff Costs		
Wages	255,294	285,306
Social security costs	21,535	21,880
Pension costs	21,296	16,817
	<u>298,125</u>	<u>324,003</u>
The average weekly number of employees during the year was:	<u>12</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 £172,336 (2019: £176,306).

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

	No	No
10. Pension Costs		
No of staff in pension scheme	<u>12</u>	<u>11</u>
	£	£
Pension cost charge	<u>21,296</u>	<u>16,817</u>

11. Tangible Fixed Assets

	Office Equipment £
Cost	
As at 31 March 2019	30,848
Additions	500
Disposals	-
	<u>31,348</u>
As at 31 March 2020	<u>31,348</u>
Depreciation	
As at 31 March 2019	27,547
Charge for year	1,578
Written back on disposals	-
	<u>29,125</u>
As at 31 March 2020	<u>29,125</u>
Net Book Value	
At 31 March 2020	2,223
At 31 March 2019	<u>3,301</u>

Notes to the Financial Statements
For the Year ended 31 March 2020

	2020 £	2019 £
12. Debtors		
Prepayments	3,132	2,813
Other debtors	55,495	11,018
	<u>58,627</u>	<u>13,831</u>

13. Creditors due within one year

	£	£
Trade creditors & accruals	8,496	7,465
Other taxes & social security	5,610	6,042
Deferred income (note 14)	76,806	64,717
	<u>90,912</u>	<u>78,224</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 2019	64,717	74,750
Amount released to income from charitable activities	(64,717)	(74,750)
Amount deferred in year	76,806	64,717
	<u>76,806</u>	<u>64,717</u>
Balance as at 31 March 2020 (note 13)	<u>76,806</u>	<u>64,717</u>

Notes to the Financial Statements
For the Year ended 31 March 2020

15. Funds

<i>Current Year</i>	At 31 March 2019 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2020 £
Unrestricted fund	32,202	99,438	(98,962)	-	32,678
Restricted funds					
Fife Team	-	78,803	(78,803)	-	-
Exceptional Families Project	-	47,930	(47,930)	-	-
Hospital Team	-	134,475	(134,475)	-	-
Parent Counselling	-	-	-	-	-
Community Team	-	26,070	(26,070)	-	-
Social Media & Fundraising	-	19,250	(19,250)	-	-
Total restricted funds	-	306,528	(306,528)	-	-
Total funds	32,202	405,966	(405,490)	-	32,678

<i>Previous Year</i>	At 31 March 2018 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2019 £
Unrestricted fund	74,649	46,299	(88,746)	-	32,202
Restricted funds					
Fife Team	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)	-	-
Total restricted funds	3,583	335,450	(339,033)	-	-
Total funds	78,232	381,749	(427,779)	-	32,202

**Notes to the Financial Statements
For the Year ended 31 March 2020**

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
Fife Team Scottish Government - CYPFEIF Fife Health & Social Care Bank of Scotland Foundation National Lottery Community Fund St Andrew's Erskine Church of Scotland Rotary Club of Edinburgh Jubilee Charity Fund The Russell Trust Garfield Weston Foundation	Parent advocacy
Exceptional Families Project National Lottery Community Fund The Henry Smith Charity	Children with exceptional needs
Hospital Team Scottish Government - CYPFEIF Cordis Charitable Trust The Robertson Trust NHS Lothian The Edward Gostling Foundation City of Edinburgh Council S10 Swinton Paterson Trust	Family support services at RHSC
Parent Counselling The William A Cadbury Trust	Parent counselling service
Community Team Scottish Government – CYPFEIF Scottish Government – ASN Tribunals The RS Macdonald Charitable Trust	Helpline, emotional support, advocacy
Social Media & Fundraising Scottish Government - CYPFEIF	Social media & fundraising
Support in the Right Direction Scottish Government	Young people's self directed support

Notes to the Financial Statements
For the Year ended 31 March 2020

16. Analysis of Net Assets between Funds

<i>Current Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	2,223	30,455	32,678
Restricted funds	-	-	-
31 March 2020	<u>2,223</u>	<u>30,455</u>	<u>32,678</u>

<i>Previous Year</i>	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	3,301	28,901	32,202
Restricted funds	-	-	-
31 March 2019	<u>3,301</u>	<u>28,901</u>	<u>32,202</u>

17. Related Parties

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