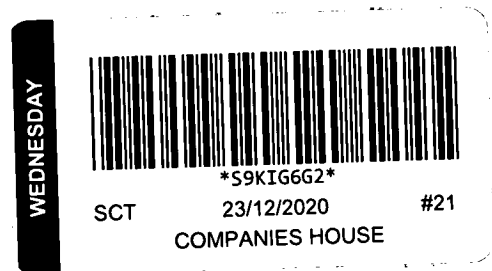


REGISTERED COMPANY NUMBER: SC150187 (Scotland)
REGISTERED CHARITY NUMBER: SC002851

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2020
for
The Notre Dame Centre



The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Contents of the Financial Statements
for the Year Ended 31 March 2020**

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**Report of the Trustees
for the Year Ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Report of the Trustees
for the Year Ended 31 March 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Notre Dame Centre was founded in 1931 in response to the demands of Educators, parents and other professionals to address the complex mental health needs of children and young people experiencing emotional, psychological or physical distress, trauma or loss.

Now based in the North of Glasgow, the Centre continues to provide assessment and ongoing support to children and young people who require a therapeutic service relating to attachment issues, loss, trauma or neglect, in conjunction with their parent(s) or carer(s). Referrals are made to the centre via Education, Social Work and NHS Child and Adolescent Mental Health Service (CAMHS) teams across the Glasgow and Clyde area, as well as referrals from the Child Protection Team or In-Patient Psychiatry. Children living in Kinship Care with relatives may also receive support on a self-referral basis, generally via Kinship Support Groups and utilising Big Lottery Communities Funding which is available until January 2022.

Appropriate Referrals

- Children who have experienced trauma through abuse, neglect, loss, domestic violence, poor attachment, drug and alcohol misuse, parental mental ill health
- Children experiencing single event trauma
- Children in kinship care
- Care Experienced Children in foster placement, residential care and children in adoptive placements.

Aims

- To provide a therapeutic service of the highest quality to the child, young person and their carer(s)
- To ensure that the needs of clients are addressed professionally, sensitively and expeditiously
- To maximise efficiency and effectiveness by ensuring that all resources are used to the best advantage thus guaranteeing value for money
- To review and assess the training and development needs of all staff on an annual basis via personal development planning and review appointments (PDPR)
- To ensure robust communication with all referring agencies and staff through regular communication, quarterly reporting processes and multi-agency feedback meetings

The year 2019/2020 has been exceptionally busy for the Centre in terms of increased numbers of referrals to the service particularly from Education Services via Head Teachers and also in terms of the Seasons for Growth Loss and Bereavement programme for which Notre Dame holds the license and provides training to professionals. The main body of the work of the Centre continues to be the provision of services to statutory agencies with the main source of referrals continuing to come from Education, Social Work and NHS Greater Glasgow and Clyde CAMHS teams.

Surrounding Health Authorities are able to refer to the Centre on an individual case basis, however there has been a long standing arrangement in place with Greater Glasgow and Clyde Health Authority who are the main source of health referrals to the service. The total funding from Greater Glasgow and Clyde Health services for the year 2019-2020 was £247,000.

All Education Authorities are able to refer to the Centre although again, the main source of referrals is from within the City of Glasgow boundary area. These referrals are triaged through Learning Community structures known as Joint Support Team (JST) meetings which effectively vet and monitor cases to ensure that the most appropriate cases are referred to the Centre. The total funding for the year 2019-2020 from City of Glasgow Education Authority was £120,000.

In terms of Social Work Department referrals, all Glasgow City Social Work teams may make a referral, however these cases are also vetted through the same Learning Community structures known as Joint Support Team (JST) meetings as mentioned above. Income from Glasgow Social Work department for 2019-2020 was £66,000. Currently for a time limited period Notre Dame is also in receipt of an additional sum of £45,000 from the Integrated Grant Fund (IGF) relating to kinship referrals that may be made via a Child and Family Social Worker. This fund is to be replaced in 2020 by a new Communities Fund to which a new bid has been made on behalf of the Centre and the outcome of this application will be known in September 2020.

**Report of the Trustees
for the Year Ended 31 March 2020**

In respect of a joint tripartite Service Level Agreement (SLA) involving the 3 main statutory agencies from Health, Education and Social Work, ongoing discussions have taken place with relevant Senior Managers, however due to differing geographical boundaries and current restructuring for CAMHS teams and Management across the city it has not been possible to progress this at present. Notwithstanding this, reassurances have been given so far in respect of continued funding on an annual basis from each agency.

There is a plan in place for Specialist Children's Services (SCS) to put forward a tender bid via procurement later this year in respect of Therapeutic Services for Children. Notre Dame will require to put forward a submission bid for this work to enable NHS funding to continue.

Ongoing work and negotiation has taken place between Glasgow Council's Commissioning team, Social Work, Education and the Head of Centre in respect of a joint Service Level Agreement (SLA) which has now been approved by Glasgow City Council's legal department. Further discussion is still required to look at agreed funding given that there has been no increase as stated previously.

Whilst direct therapeutic work with individuals, children and parents/carers is the main area of expertise and the primary activity of the Centre, an increasing amount of work has also been undertaken in the provision of training to other organisations such as Social Work, Women's Aid, Education and other voluntary agencies covering Therapeutic Play and Seasons for Growth. Notre Dame Centre pays for, and holds the Scottish License via Good Grief Australia, which enables trainers to deliver Seasons for Growth training across all of Scotland. Notre Dame Centre also hosts and employs Moira Sugden, an experienced Educational Psychologist as the National Coordinator for the project.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Assessment and Therapy

During the year 143 clients came to the Centre for assessment and therapy. Of these, 78 were taken on as new referrals during the year and 70 clients' treatment terminated during the course of the year.

Training

In addition to the direct client work, The Head of Centre continues to undertake talks and consultative services to a variety of groups and organisations and to discuss appropriate referrals and provide advice to other professionals.

Seasons for Growth

Through the work of our National Coordinator, Seasons for Growth (SFG) continues to be promoted and developed across Scotland in schools, community projects and prisons. Enhanced relationships with Good Grief Australia continue to flourish (founders of SFG) with increased information sharing and learning between Australia and Scotland. The biannual National conference will be held again in late 2020 following the great success of the last conference where Good Grief staff travelled from Australia to participate as guest speakers. The programme continues to evolve and improve with demand for training greater than ever, particularly in schools.

Having been disappointed in 2016 to be informed that Scottish Government funding for the post of National Coordinator had been withdrawn after a period of 8 years, the Notre Dame Service has continued to benefit from funding from the Robertson Trust for an amount equivalent to half the annual salary. This funding however is due to end on March 31st 2020.

During the course of the year a total of 528 new companions were trained across Scotland. This brings the total number of Companions trained since the programme was introduced to Scotland to 7214.

Kinship Care - Lottery Kinship Project

Funding from the Big Lottery was initially awarded in October 2013 for a period of five years to fund the salaries of a full time play therapist and a social worker. This work, based on self-referral from kinship carers who have no formal Social Work involvement, has enabled twenty sessions of play therapy each week to be offered to children living in kinship care, with weekly parallel sessions being offered to also support the kinship carer. Since October 2013, 110 children and their carers have been offered a therapeutic service to attend for weekly appointments. In December 2018 we were delighted to be informed that following an additional application bid, a further 3 years of funding has been granted to enable this important work to continue until January 2022.

**Report of the Trustees
for the Year Ended 31 March 2020**

Kinship Care - Glasgow Social Work

As previously stated, Notre Dame also continues to receive £45,000 from Glasgow City Council's Integrated Grant Fund (IGF). This funding enables the service to provide therapeutic one to one support to a small number of grandparents as well as to the children in their care who currently also have Social Work input. This funding, in addition supports The Head of Centre to visit Kinship Care support groups across the city, to take up any new referrals and to provide ongoing support and advice to the carers as required.

Staffing

Notre Dame Centre has a multi-disciplinary team of staff comprising the Head of Centre, who has a clinical background and lengthy experience in NHS Senior Management, psychologists, play therapists, art therapists, family practitioner and social workers, all of whom receive regular professional supervision and who are supported by a small team of Administration staff and a part time Finance Manager. The work of all staff is valued highly by the Directors.

In the year under review, Notre Dame Centre experienced further changes in staffing with the retiral of Hazel Walker in December and Laraine McGrain in March. The Board wishes them both well and thanks them for their service. Currently the Head of Centre is conducting a review of staffing and skill mix to gauge the future requirements for the service going forward.

FINANCIAL REVIEW

Results for the Year

The accounts show a surplus of £216,776 (2019 - £260,585). These results are after releasing previous annual pension exit debt provisions.

The Directors recognise that the financial position in the wider context continues to be uncertain with financial difficulties being experienced across the whole of the voluntary sector and within many local authorities. As a result the Directors continue to be cautious in relation to expenditure.

Pensions

The charity is mindful of its obligations to the pension fund and committed to dealing with them within the bounds of affordability open to the organisation. Upon reviewing the results of the Strathclyde Pension Fund 2017 triennial valuation and seeking assistance from our advisers, Spence & Partners, we successfully negotiated an exit debt from the Fund resulting in a one off payment of £475,000 in 2018 and a balance of £315,000 to be paid over a period of 5 years. The remaining liability of £189,000 is shown on the balance sheet and represents three equal instalments of £63,000. We will continue to keep these liabilities under constant review. Under new statutory regulations The Notre Dame Centre now provides a workplace pension to all staff via The People's Pension Fund.

Reserves

The total reserves, after the above pension liability, now stand at £615,211 (2019 £398,435). After accounting for restricted reserves of £151,104 (2019 £152,618) and a designated funds of £157,792 (2019 £24,000), the total free unrestricted reserves at 31 March 2020 amounted to £306,315 (2019 £221,817). The Board plan to continue to build on the reserves to include 3 months core costs and provision for pension deficit recovery payments. The present unrestricted reserves are closer to 6 months core costs but the Directors consider this to be acceptable for now bearing in mind the uncertainty regarding some future income streams. Reserves are monitored throughout the year.

FUTURE PLANS

Charitable Activities

Going forward, the Centre will:

- continue to deliver service of the highest quality
- continue consolidating its financial framework for service delivery
- continue to work in partnership with all stakeholders

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Notre Dame Centre is a Company Limited by Guarantee and is incorporated in Scotland with the number 150187. In the event of the Company being wound up the Members undertake to make a contribution of £1 each. It is also a Charity registered with the Office of the Scottish Charity Regulator with the number SC002851. It is governed by its Memorandum and Articles of Association which sets out the method of appointing Directors and generally new Members are drawn from the local business and professional communities.

**Report of the Trustees
for the Year Ended 31 March 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year, and to the date of this report, are as shown below.

The Board meets on a bi-monthly basis and delegates the day to day running of the Centre to the Head of Centre, Margaret Brown, who whilst not a member of the Board does attend all Board Meetings.

Changes in staffing during the year are noted under the heading "Staffing" in the section "Achievements and Performance". The Board is regularly briefed by the Head of Centre on changes affecting the organisation and any other operational matters both at, and between Board meetings.

As previously stated, whilst the name of the centre remains unchanged, Notre Dame Centre continues to operate entirely independently from the Trustees of the Sisters of Notre Dame. The Members of the Company are now the Directors of the Company and there are no formal links with the order. The service, which relocated to new premises in January 2017 is now firmly established in Possilpark in North Glasgow.

Risk Management

The Directors and Head of Centre have identified the major risks to which the Notre Dame Centre is exposed through a formal Risk Management Template which is reviewed, amended and updated as appropriate at regular intervals with Risk Management included as a standing agenda item at each meeting. The Directors believe that appropriate systems and procedures are in place via the Head of Centre, to manage these risks.

COVID-19

In March 2020 the charity took steps in line with UK Government advice, to help contain the outbreak of COVID-19. This included the temporary suspension of all physical gatherings and the charity therefore required to close for a period of 9 weeks.

For this time only, the charity was able to continue using online media and telephone contact to provide support to all clients and has since reopened fully in May 2020, whilst following Government guidance.

The trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's free reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC150187 (Scotland)

Registered Charity number

SC002851

Registered office

Kelvin House
419 Balmore Road
GLASGOW
G22 6NU

Trustees

Mrs C Findlay
Mrs C Kerr
B Hannon
Mrs M Harris (resigned 20.5.19)
Dr I A Graham Chairperson
S R Taylor
Ms E Taylor

Company Secretary

Mrs C Kerr

**Report of the Trustees
for the Year Ended 31 March 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

Bank of Scotland
174 Byres Road
Glasgow
G22 6NU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Notre Dame Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, The Kelvin Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14 December 2020 and signed on its behalf by:



Dr I A Graham - Trustee

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

Opinion

We have audited the financial statements of The Notre Dame Centre (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Trustees and Members of
The Notre Dame Centre**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

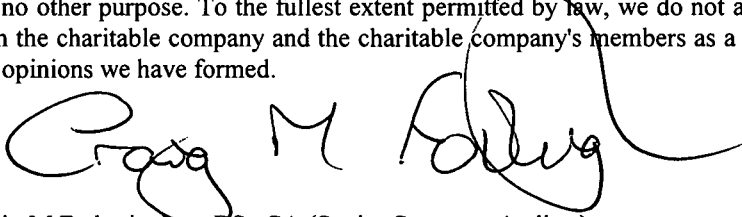
Our responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Craig M Fotheringham BSc CA (Senior Statutory Auditor)

for and on behalf of The Kelvin Partnership Ltd

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

14 December 2020

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2020

		Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,469	-	6,469	7,739
Charitable activities	4				
Education		120,000	-	120,000	120,000
Social work		105,913	45,000	150,913	137,703
Health board		247,000	-	247,000	247,000
Private work		2,175	-	2,175	3,070
Training supervision and lectures		71,925	-	71,925	64,415
Seasons books and postcards		145,980	-	145,980	128,840
Incoming resources from charitable activities		-	137,876	137,876	186,823
Investment income	3	657	-	657	404
Total		<u>700,119</u>	<u>182,876</u>	<u>882,995</u>	<u>895,994</u>
EXPENDITURE ON					
Charitable activities	5				
Direct project expenditure		369,907	184,390	554,297	524,572
Support costs		111,922	-	111,922	110,837
Total		<u>481,829</u>	<u>184,390</u>	<u>666,219</u>	<u>635,409</u>
NET INCOME/(EXPENDITURE)		<u>218,290</u>	<u>(1,514)</u>	<u>216,776</u>	<u>260,585</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		245,817	152,618	398,435	137,850
TOTAL FUNDS CARRIED FORWARD		<u>464,107</u>	<u>151,104</u>	<u>615,211</u>	<u>398,435</u>

Balance Sheet
31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	12	70,081	-	70,081	77,379
CURRENT ASSETS					
Stocks	13	18,220	-	18,220	20,864
Debtors	14	108,947	-	108,947	38,116
Cash at bank and in hand		517,002	151,104	668,106	578,164
		<u>644,169</u>	<u>151,104</u>	<u>795,273</u>	<u>637,144</u>
CREDITORS					
Amounts falling due within one year	15	(61,143)	-	(61,143)	(64,088)
NET CURRENT ASSETS		<u>583,026</u>	<u>151,104</u>	<u>734,130</u>	<u>573,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		653,107	151,104	804,211	650,435
PENSION LIABILITY	17	(189,000)	-	(189,000)	(252,000)
NET ASSETS		<u>464,107</u>	<u>151,104</u>	<u>615,211</u>	<u>398,435</u>
FUNDS	16				
Unrestricted funds				464,107	245,817
Restricted funds				151,104	152,618
TOTAL FUNDS				<u>615,211</u>	<u>398,435</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2020 and were signed on its behalf by:



I A Graham - Trustee



C Kerr - Trustee

**Cash Flow Statement
for the Year Ended 31 March 2020**

	Notes	31.3.20 £	31.3.19 £
Cash flows from operating activities			
Cash generated from operations	1	98,348	219,483
Net cash provided by operating activities		<u>98,348</u>	<u>219,483</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,063)	(8,279)
Interest received		657	404
Net cash used in investing activities		<u>(8,406)</u>	<u>(7,875)</u>
Change in cash and cash equivalents in the reporting period		<u>89,942</u>	<u>211,608</u>
Cash and cash equivalents at the beginning of the reporting period		<u>578,164</u>	<u>366,556</u>
Cash and cash equivalents at the end of the reporting period		<u><u>668,106</u></u>	<u><u>578,164</u></u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.20 £	31.3.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	216,776	260,585
Adjustments for:		
Depreciation charges	15,954	15,489
Interest received	(657)	(404)
Depreciation	407	398
Decrease/(increase) in stocks	2,644	(1,964)
(Increase)/decrease in debtors	(70,831)	5,232
(Decrease)/increase in creditors	(2,945)	3,147
Difference between pension charge and cash contributions	(63,000)	(63,000)
Net cash provided by operations	<u>98,348</u>	<u>219,483</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash			
Cash at bank and in hand	578,164	89,942	668,106
	<u>578,164</u>	<u>89,942</u>	<u>668,106</u>
Total	<u>578,164</u>	<u>89,942</u>	<u>668,106</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs which are not wholly identifiable as either direct charitable expenses, support costs or governance costs are apportioned between the cost headings as follows:

Direct charitable expenses	95%
Support costs	2.5%
Governance costs	2.5%

Salary costs are allocated dependent on employee activity.

Tangible fixed assets

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

Improvements to property	- 10% on cost
Equipment	- 33% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost represents purchase price.

Taxation

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

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The pension liabilities and assets are recorded in line with FRS102, with a valuation undertaken by an independent actuary. FRS102 measures the value of pensions assets and liabilities at the Balance Sheet date and determines the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the SOFA and the expected return on scheme assets and the interest cost on scheme liabilities are allocated across the appropriate incoming/outgoing resource categories. The change in value of assets and liabilities arising from asset valuation, changes in benefits, actuarial assumptions, or change in the level of deficit attributable to members is recognised in the SOFA within actuarial gains/losses on defined benefit pension schemes. The resulting pension liability or asset is shown on the Balance Sheet.

2. DONATIONS AND LEGACIES

	31.3.20	31.3.19
	£	£
Donations from individuals and trusts	6,469	7,739
	<u>6,469</u>	<u>7,739</u>

3. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Deposit account interest	657	404
	<u>657</u>	<u>404</u>

4. INCOME FROM CHARITABLE ACTIVITIES

INCOME FROM CHARITABLE ACTIVITIES					
	Education £	Social work £	Health board £	Private work £	
Education	120,000	-	-	-	
Social work	-	150,913	-	-	
Health board	-	-	247,000	-	
Private work	-	-	-	2,175	
Grants	-	-	-	-	
Training, supervision and lectures	-	-	-	-	
Seasons books and periodicals	-	-	-	-	
	<u>120,000</u>	<u>150,913</u>	<u>247,000</u>	<u>2,175</u>	
			31.3.20	31.3.19	
		Incoming resources from charitable activities £	Total activities £	Total activities £	
	Training supervision and lectures £	Seasons books and postcards £			
Education	-	-	-	120,000	120,000
Social work	-	-	-	150,913	137,703
Health board	-	-	-	247,000	247,000
Private work	-	-	-	2,175	3,070
Grants	-	-	137,876	137,876	186,823
Training, supervision and lectures	71,925	-	-	71,925	64,415
Carried forward	71,925	-	137,876	729,889	759,011

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

			31.3.20	31.3.19
	Training supervision and lectures £	Seasons books and postcards £	Incoming resources from charitable activities £	Total activities £
Brought forward	71,925	-	137,876	729,889
Seasons books and periodicals	-	145,980	-	145,980
	<u>71,925</u>	<u>145,980</u>	<u>137,876</u>	<u>875,869</u>
				<u>887,851</u>

Grants received, included in the above, are as follows:

	31.3.20	31.3.19
	£	£
Big Lottery	113,876	162,823
The Robertson Trust	24,000	24,000
	<u>137,876</u>	<u>186,823</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Direct project expenditure	554,297	-	554,297
Support costs	-	111,922	111,922
	<u>554,297</u>	<u>111,922</u>	<u>666,219</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.20	31.3.19
	£	£
Staff costs	424,408	412,726
Rent	26,818	23,142
Rates and insurance	6,744	7,183
Light and heat	4,708	3,604
Telephone	9,825	9,417
Postage and stationery	2,616	2,446
Advertising	507	462
Sundries	2,822	3,310
Travelling and accommodation	582	809
Books materials and provisions	1,821	1,026
Seasons for Growth - books and expenses	53,531	43,268
Repairs and maintenance	2,521	2,087
Bad debts	1,849	-
Depreciation	15,545	15,092
	<u>554,297</u>	<u>524,572</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	97,382	510	14,030	111,922

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

Management

	31.3.20 Support costs £	31.3.19 Total activities £
Wages	84,574	82,397
Social security	5,384	5,155
Superannuation	2,822	2,730
Rent	706	609
Rates and insurance	178	189
Telephone	252	241
Postage and stationery	69	64
Advertising	13	12
Sundries	74	87
Staff development costs	2,711	3,663
Repairs and maintenance	66	55
Light and heat	124	95
Depreciation	409	397
	<u>97,382</u>	<u>95,694</u>

Finance

	31.3.20 Support costs £	31.3.19 Total activities £
Bank charges	510	378

Governance costs

	31.3.20 Support costs £	31.3.19 Total activities £
Wages	4,451	4,337
Social security	336	322
Superannuation	217	210
Auditors' remuneration	4,400	5,400
Rent	706	609
Rates and insurance	178	189
Light and heat	124	95
Postage and stationery	69	64
Sundries	74	87
Accountancy	3,000	3,000
Repairs and maintenance	66	55
Depreciation	409	397
	<u>14,030</u>	<u>14,765</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.20	31.3.19
	£	£
Auditors' remuneration	4,400	5,400
Depreciation - owned assets	16,361	15,887
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

10. STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	445,125	433,666
Social security costs	33,649	32,218
Other pension costs	43,418	41,993
	<u> </u>	<u> </u>
	<u>522,192</u>	<u>507,877</u>

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

31.3.20	31.3.19
<u> </u>	<u> </u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,739	-	7,739
Charitable activities			
Education	120,000	-	120,000
Social work	92,703	45,000	137,703
Health board	247,000	-	247,000
Private work	3,070	-	3,070
Training supervision and lectures	64,415	-	64,415
Seasons books and postcards	128,840	-	128,840
Incoming resources from charitable activities	-	186,823	186,823
Investment income	404	-	404
	<u> </u>	<u> </u>	<u> </u>
Total	664,171	231,823	895,994

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Direct project expenditure	389,416	135,156	524,572
Support costs	110,837	-	110,837
Total	500,253	135,156	635,409
NET INCOME	163,918	96,667	260,585
RECONCILIATION OF FUNDS			
Total funds brought forward	81,899	55,951	137,850
TOTAL FUNDS CARRIED FORWARD	245,817	152,618	398,435

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2019	81,518	126,810	35,836	244,164
Additions	-	8,568	495	9,063
At 31 March 2020	81,518	135,378	36,331	253,227
DEPRECIATION				
At 1 April 2019	24,456	112,452	29,877	166,785
Charge for year	8,151	7,565	645	16,361
At 31 March 2020	32,607	120,017	30,522	183,146
NET BOOK VALUE				
At 31 March 2020	48,911	15,361	5,809	70,081
At 31 March 2019	57,062	14,358	5,959	77,379

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

13. STOCKS

	31.3.20	31.3.19
	£	£
Finished goods	18,220	20,864
	<u>18,220</u>	<u>20,864</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade debtors	105,288	36,045
Other debtors	150	150
Prepayments	3,509	1,921
	<u>108,947</u>	<u>38,116</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Social security and other taxes	9,329	8,836
Other creditors	15,489	14,477
Accrued expenses	36,325	40,775
	<u>61,143</u>	<u>64,088</u>

16. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
Unrestricted funds				
General fund	221,817	224,579	(140,081)	306,315
Una Syme Legacy	24,000	(6,289)	-	17,711
Fixed assets designated fund	-	-	70,081	70,081
Property maintenance & equipment fund	-	-	60,000	60,000
Client travel fund	-	-	10,000	10,000
	<u>245,817</u>	<u>218,290</u>	<u>-</u>	<u>464,107</u>
Restricted funds				
Glasgow Social Work	45,000	-	-	45,000
Big Lottery	101,318	(614)	-	100,704
The Robertson Trust	6,300	(900)	-	5,400
	<u>152,618</u>	<u>(1,514)</u>	<u>-</u>	<u>151,104</u>
TOTAL FUNDS	<u>398,435</u>	<u>216,776</u>	<u>-</u>	<u>615,211</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	700,119	(475,540)	224,579
Una Syme Legacy	-	(6,289)	(6,289)
	<u>700,119</u>	<u>(481,829)</u>	<u>218,290</u>
Restricted funds			
Glasgow Social Work	45,000	(45,000)	-
Big Lottery	113,876	(114,490)	(614)
The Robertson Trust	24,000	(24,900)	(900)
	<u>182,876</u>	<u>(184,390)</u>	<u>(1,514)</u>
TOTAL FUNDS	<u><u>882,995</u></u>	<u><u>(666,219)</u></u>	<u><u>216,776</u></u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	55,899	165,918	221,817
Una Syme Legacy	26,000	(2,000)	24,000
	<u>81,899</u>	<u>163,918</u>	<u>245,817</u>
Restricted funds			
Glasgow Social Work	45,000	-	45,000
Big Lottery	3,751	97,567	101,318
The Robertson Trust	7,200	(900)	6,300
	<u>55,951</u>	<u>96,667</u>	<u>152,618</u>
TOTAL FUNDS	<u><u>137,850</u></u>	<u><u>260,585</u></u>	<u><u>398,435</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	664,171	(498,253)	165,918
Una Syme Legacy	-	(2,000)	(2,000)
	<u>664,171</u>	<u>(500,253)</u>	<u>163,918</u>
Restricted funds			
Glasgow Social Work	45,000	(45,000)	-
Big Lottery	162,823	(65,256)	97,567
The Robertson Trust	24,000	(24,900)	(900)
	<u>231,823</u>	<u>(135,156)</u>	<u>96,667</u>
TOTAL FUNDS	<u>895,994</u>	<u>(635,409)</u>	<u>260,585</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	55,899	390,497	(140,081)	306,315
Una Syme Legacy	26,000	(8,289)	-	17,711
Fixed assets designated fund	-	-	70,081	70,081
Property maintenance & equipment fund	-	-	60,000	60,000
Client travel fund	-	-	10,000	10,000
	<u>81,899</u>	<u>382,208</u>	<u>-</u>	<u>464,107</u>
Restricted funds				
Glasgow Social Work	45,000	-	-	45,000
Big Lottery	3,751	96,953	-	100,704
The Robertson Trust	7,200	(1,800)	-	5,400
	<u>55,951</u>	<u>95,153</u>	<u>-</u>	<u>151,104</u>
TOTAL FUNDS	<u>137,850</u>	<u>477,361</u>	<u>-</u>	<u>615,211</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,364,290	(973,793)	390,497
Una Syme Legacy	-	(8,289)	(8,289)
	<u>1,364,290</u>	<u>(982,082)</u>	<u>382,208</u>
Restricted funds			
Glasgow Social Work	90,000	(90,000)	-
Big Lottery	276,699	(179,746)	96,953
The Robertson Trust	48,000	(49,800)	(1,800)
	<u>414,699</u>	<u>(319,546)</u>	<u>95,153</u>
TOTAL FUNDS	<u><u>1,778,989</u></u>	<u><u>(1,301,628)</u></u>	<u><u>477,361</u></u>

Glasgow Social Work	- To provide support to young people and grandparents in Kinship Care relationships
Section 16B Grant	- To fund the salary of the Seasons for Growth national co-ordinator
Big Lottery	- To support children and young people in kinship care enabling them to develop coping strategies.
The Robertson Trust (1)	- Contribution towards capital costs of relocation
The Robertson Trust (2)	- Contribution towards National Coordinator, Seasons for Growth
The Robertson Trust (3)	- Contribution towards family therapist's salary

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the Strathclyde Pension Fund which is a statutory multi-employer defined benefit scheme. It is administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended.

The amounts recognised in the balance sheet are as follows:

Value of scheme assets and liabilities

	Defined benefit pension plan 31.3.19 £	Defined benefit pension plan 31.3.18 £
Fair value of plan assets	3,406,000	3,406,000
Present value of unfunded obligations	<u>3,658,000</u>	<u>3,721,000</u>
Deficit	<u>252,000</u>	<u>315,000</u>
Liability	<u><u>252,000</u></u>	<u><u>315,000</u></u>

Following the exit agreement negotiated with Glasgow City Council, this liability will be repaid over five years in yearly instalments of £63,000, with four years remaining.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

18. RELATED PARTY DISCLOSURES

There were no reportable related party transactions in the year except those detailed below:

C Kerr, a director of the charity, received £3,000 for accountancy services.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and trusts	6,469	7,739
Investment income		
Deposit account interest	657	404
Charitable activities		
Education	120,000	120,000
Social work	150,913	137,703
Health board	247,000	247,000
Private work	2,175	3,070
Grants	137,876	186,823
Training, supervision and lectures	71,925	64,415
Seasons books and periodicals	145,980	128,840
	<hr/>	<hr/>
	875,869	887,851
Total incoming resources	<hr/>	<hr/>
	882,995	895,994
EXPENDITURE		
Charitable activities		
Wages	356,100	346,932
Social security	27,929	26,741
Superannuation	40,379	39,053
Rent	26,818	23,142
Rates and insurance	6,744	7,183
Light and heat	4,708	3,604
Telephone	9,825	9,417
Postage and stationery	2,616	2,446
Advertising	507	462
Sundries	2,822	3,310
Travelling and accommodation	582	809
Books materials and provisions	1,821	1,026
Seasons for Growth - books and expenses	53,531	43,268
Repairs and maintenance	2,521	2,087
Bad debts	1,849	-
Depreciation	15,545	15,092
	<hr/>	<hr/>
	554,297	524,572
Support costs		
Management		
Wages	84,574	82,397
Social security	5,384	5,155
Superannuation	2,822	2,730
Rent	706	609
Carried forward	93,486	90,891

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
Management		
Brought forward	93,486	90,891
Rates and insurance	178	189
Telephone	252	241
Postage and stationery	69	64
Advertising	13	12
Sundries	74	87
Staff development costs	2,711	3,663
Repairs and maintenance	66	55
Light and heat	124	95
Depreciation	409	397
	<hr/>	<hr/>
	97,382	95,694
 Finance		
Bank charges	510	378
 Governance costs		
Wages	4,451	4,337
Social security	336	322
Superannuation	217	210
Auditors' remuneration	4,400	5,400
Rent	706	609
Rates and insurance	178	189
Light and heat	124	95
Postage and stationery	69	64
Sundries	74	87
Accountancy	3,000	3,000
Repairs and maintenance	66	55
Depreciation	409	397
	<hr/>	<hr/>
	14,030	14,765
 Total resources expended	<hr/>	<hr/>
	666,219	635,409
 Net income	<hr/>	<hr/>
	216,776	260,585