

The Moira Anderson Foundation

**Report of the trustees and
audited financial statements**

Registered charity number SC029979

Registered company number:

SC205665

31 March 2021



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Report of the Chair *for the year ended 31 March 2021*

The Covid19 pandemic, a universal crisis, has been unrelenting this last year. It has confronted individuals, families and organisations with many daunting challenges causing uncertainty, anxiety and suffering.

In March 2020 when Lockdown was imposed, MAF was prepared and responded immediately. Services were adjusted to ensure that the needs and wellbeing of clients were given the highest priority. The leadership of Director, Gillian Urquhart, during this critical period was excellent. The resilience and commitment shown by staff throughout a demanding year has been outstanding.

Staff recognised the importance of communicating with clients using a telephone appointment system and responded readily to the use of Zoom and Attend Anywhere to motivate and support clients and one another, both within teams and across the charity. MAF has built on its strengths as never before during the pandemic, never losing sight of our core values and team approach. Inevitably, parts of the service have been curtailed and we look forward cautiously to a greater easing of restrictions and a welcome return to crucial 'hands on' therapeutic practices in 2021-2022.

MAF has demonstrated beyond any doubt that it is an organisation committed to driving change and innovation, no matter the circumstances. This culture has been nurtured by Gillian who works with outstanding commitment to deliver the best for all clients supported by Maria Hanlon, Service Delivery Manager. Together they have been instrumental in building the MAF team, drawing out the best in staff, building strong relationships and collaborative partnerships.

The Positive Steps five year project was concluded in June 2021 followed by an independent evaluation. The review results confirmed the positive feedback given by clients on the benefits gained during the programme. Life skills were enhanced and confidence grew significantly as participants engaged in the successful Hands on Health course. An excellent model for future expansion was developed. Thanks are due to everyone who took part with special recognition for Project Coordinator, Janine Lamont, who had a key role in the design and delivery of this innovative project.

Charities faced considerable financial challenges during the pandemic and a feeling of trepidation in the early days was understandable. However, the diligent and experienced hands of Treasurer, Sheena Pollock, expertly supported by Leigh Robinson, Finance Manager, have steered us to a healthy place this financial year.

Reserves are looking good boosted by the Board's decision to enter into a contract with an independent fundraising organisation, and a successful venture for MAF. Major core funding grants from the Scottish Government and the allocation of valuable lottery funding leaves MAF in a strong financial position for the next few years. The financial contributions made by MAF's committed team of volunteers who continued to fundraise for the 20:20 Campaign despite Covid restrictions were much appreciated.

The Board had regular Zoom meetings during Lockdown and throughout the period of restrictions. Progress with the Strategic Plan was reviewed and priorities agreed. A Quality of Service Delivery group was established involving clients, staff and trustees with adviser and consultant support. Projects are currently underway to evaluate and improve services in key areas identified by the group with implementation issues discussed and agreed at Board meetings.

Progress with the extension and refurbishment work at MAF's base was paused during the early phase of Lockdown. Problems inevitably arose; plans had to be reappraised by the Board, budgets reviewed and timescales adjusted. In spite of many difficulties, the final phase of building work is making good progress again with a completion date of October 2021. This is a real achievement and heartfelt thanks to Gillian who worked tirelessly 'on the job' to help us achieve a successful result.

Report of the Chair *(continued)*
for the year ended 31 March 2021

A new trustee, Stephen McLellan, chief executive of RAMH (Recovery Across Mental Health) was welcomed to the Board in autumn 2020. He brings with him highly relevant experience in the field of mental health and first hand knowledge of the Third Sector. Despite the disadvantage of joining the charity at a time when face to face meetings were impossible Stephen has adjusted well to his role with us. We are fortunate indeed to have his commitment as a Board trustee.

As the charity moves towards a resumption of full services and staff return to our newly refurbished offices, we are mindful of health and safety responsibilities. Living and working safely and effectively with the virus still in our communities presents challenges for us all. A growing waiting list of clients requires urgent attention. However, with greater flexibility, strong resilience and improved resources MAF will move forward with confidence to achieve our strategic priorities and goals.

The Foundation is grateful to the many sponsors and funders who have kept faith with us and continue to show their appreciation. Our success would not be possible without their support.

The achievement of a Platinum Investors in People Award in August last year is a ringing endorsement of our success as a charity. It is a recognition of the work of staff who create a caring, safe environment where clients are encouraged to grow in self esteem and confidence. This in turn often helps them in their lives with their families and communities.

Thanks to everyone for their contributions; Director, staff, volunteers, clients, trustees, advisers and company members. A first class team effort indeed!

I would like to finish with a special tribute to Sandra, MAF's Founder, who for over 20 years has inspired and led in the field of Child Sexual Abuse in a dedicated and outstanding manner.

.....
| *Margaret Docherty*
..... Margaret Docherty - 2021-09-20, 16:37:27 UTC

Maggie Docherty
Chair

Founder's report by Sandra Brown OBE **for the year ended 31 March 2021**

If we thought 2019-2020 was truly a time like no other, 2020-2021 has continued to stagger many with the impact of a worldwide pandemic. As I predicted twelve months ago, not all charities have survived the punishing effects of Covid. Many have indeed, been swept away, particularly those with low cash reserves being unable to manage severe blows delivered to their income. Some have had to amalgamate with larger agencies, and lose their own identity, after perhaps years of operation.

Even worse, many of our staff, colleagues and associates have lost loved ones, and we have clear evidence that Covid has taken a drastic toll on the mental health of clients we support. The backlog of court cases has not helped, and surely will affect the Scottish legal system for years to come.

So with such enormous challenges all round, it is a relief to say while it has been an arduous journey we at MAF have emerged much more robust than previously. With an end seemingly in sight at last we find ourselves in a better position than many other agencies. Indeed, we have used some of the unpredictable obstacles thrown up by C19 as stepping stones to better things e.g. when 2020's Olympics were postponed, we found we were eligible to apply for Lottery funds which unexpectedly became available. We heard we were successful in March, a great boost to the financial year end.

Having met our initial £50K target to fund Phase 1 of our 2020 Campaign, and hired architects and builders, we now see very welcome refurbishment and major changes in layout at our Airdrie base. Further funding has been raised for Phase 2 (to rent and furnish the adjacent 2 storey building) with full entry expected in August, 2021. It does indeed almost double our available space, and will greatly relieve the pressure caused by consistently high referral rates and notable staff expansion. We then expect the corridor building to link both old and new to be ready for a late autumn opening.

The new- if somewhat restricted- service model devised by our Director Gillian when Covid struck remains in place. Gillian ensured that building renovations to keep our premises watertight and secure went on, while also using social media to keep public and clients aware we had not ceased operations, but could still offer support. We are proud that our base has never shut its doors.

Good communication remains paramount, and this strategy has paid dividends. Our information highway continues to be driven effectively by Zoom, What's App, virtual calls and online streaming.

Every member of Gillian's team has been willing to go above and beyond to support families and individuals whether cases are given court dates or not, sending items to children where play therapy could not be scheduled, and collating helpful video clips on our Facebook Page stressing MAF as 'open for business.' Our superb volunteers helped fill educational packs, and assisted with little touches like sending cards and small treats to young people thus highlighting that our charity cares, utilising avenues we would not have considered as viable in the past to keep people supported.

It isn't just us who believe we are a creative and innovative agency. After our Platinum Award from *Investors in People* for excellent work practices and a track record of continuous improvement last August, September saw us win a Highly Commended Award as *Scottish Charity of the Year* finalists.

Thanks to our remarkably consistent prowess through Silver- Gold-Platinum levels over the last 7 years or so, we find ourselves now nominated by Scottish *Investors in People* for UK Employers of the Year, 2021, which is truly a rarity when it comes to charities particularly one of our size with under 25 employees. In fact we are listed in the Top Twenty of our category and excitingly, we will know if we reach the final Top Ten this coming November, which involves a ceremony in London.

Founder's report *(continued)*
for the year ended 31 March 2021

We have very much kept faith in our own abilities during the past year. A financial buffer was there when we needed it thanks to Treasurer Sheena's stalwart efforts, and also the skills of Leigh Robinson, Finance Manager, and we've thrived. Launching a partnership with professional fundraising consultants has proved worthwhile, and reaped results. Major grants- Core Scottish Government funding then Lottery Funding for the same time frame over the next few years gives a truly reassuring nod to the work we do at the Foundation, and endorses a positive future.

Strong MAF growth has occurred paradoxically during a time which paused dramatically for many. We emerge as restrictions slowly lift, with more staff, more referrals, more treatment rooms (ones not just fit for purpose, but beautifully upgraded) and with the financial means to achieve further aims.

And thanks to an effective Board, future goals are certainly achievable. Our 'new look' workplace must be flexible, without risking the mental health or physical wellbeing of clients, staff, therapists, our volunteer workforce and our Trustees. We are confident on delivering this goal very shortly, without losing 'the culture of trust and psychological safety' noted by our *Investors in People* (IIP) assessor.

Our clients can help us plan ahead, and hearing testimonials on the benefits they have received were a highlight of the last 12 months. To participate in a filmed recording for funders of the *Positive Steps* Evaluation with three astonishing, articulate service users was humbling. Real kudos to Janine Lamont and her team for the very hard work done on this, and the whole *Hands on Health* project.

We were rated by IIP as an inclusive organisation with high levels of autonomy and respect. It's been great to hear the invaluable views of children and young people who met monthly over the year, and did not allow Zooms to diminish their enthusiasm. Our 'MAF Champions' Group made terrific contributions and also want to shape our future. *"Our name represents what the group is about- overcoming hard times and becoming champions in all areas of life."* (Niamh) *"It was good to get involved and get the chance to help others. It made me feel good giving back to Moira Anderson Foundation for helping me."* (Stewart) Well done to all who assisted with the Listening Fund Project: Maria Hanlon, Service Delivery Manager, Margaret Mills, Client Support Officer, Kim Coutts, Art Psychotherapist, and special thanks to the youngsters and Dr Javita Narang, Research Consultant.

Our Board will progress all ideas to enhance future provision. We will have to further devise agile work practices as many roles can't best be done remotely; but future models must also maximise MAF's values. We live our values with passion through strong governance. Our values lie in the kindness of people, in strong collaborations, and in empathy, intuition and trust, which are key to supportive and confidential relationships. *"Trust is integral to all MAF stands for."* (IIP review 2020)

As we enter a new financial year, fears that we would sorely miss the guidance and experience of Chair Maggie Docherty, have been allayed. There was unanimous consensus from Trustees and Advisers that Lockdown was not the right time for any kind of smooth transition. Maggie's hand on the wheel has been an exceptionally steady one, and all Trustees are delighted she has agreed to steer MAF through the coming period till it is the right time for handing the baton to her successor. We are glad, and hugely grateful, thank you, Maggie!

Sandra Brown
Sandra Brown - 2021-09-20, 23:39:44 UTC

Sandra Brown, OBE
Founder

Report of the trustees

for the year ended 31 March 2021

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 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities' revised 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC205665 (Scotland)

Registered Charity number
SC029979

Registered office
3 Mavisbank Street
Airdrie
ML6 0JA

Trustees

S Brown
S Pollock
M Docherty
M Campbell
K Naismith
P McCrossan
S McLellan
P Di Mascio
R. Saleem

Solicitors

Burness Paull LLP
50 Lothian Rd
Festival Square
Edinburgh
EH3 9WJ

Auditors

Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

Bankers

Royal Bank of Scotland (Edinburgh)
Bank of Scotland (Airdrie)

Report of the trustees *(continued)* **for the year ended 31 March 2021**

STRUCTURE, GOVERNANCE & MANAGEMENT

The Governing document is referred to as The Constitution. The charity is controlled by its memorandum and articles of association, and constitutes therefore a limited company, one which is also limited by guarantee, and also as defined by the Companies Acts. The Constitution was revised to meet OSCR requirements March 31st 2019, and lodged at Companies' House.

Induction and training of new Trustees

Trustees benefit from special advisers, and Paul Pia has in the last year given expertise on charity law and governance, Phil Wheeler on finance and John Jess on delivering quality. Sadly, open sessions and an annual development day were not able to be held for Trustees Staff and Therapists. Our newest Trustee Stephen McLellan has only had one face to face meeting at the base, with all other meetings being on Zoom. All potential trustees must follow the due process to become a Trustee, then have specific training as required; several courses have been undertaken over the year by various Trustees, e.g. Safeguarding and Media Training. The Director and one other staff member have responsibility for disclosure and PVG compliance. All MAF staff, Trustees, therapists and volunteers complete mandatory police disclosures. A Trustees Handbook was upgraded for 2020-21.

Organisational structure 2020-2021

There have been some changes to the operational structure. The staff continues to be led by Director Gillian Urquhart, with Maria Hanlon as Service Delivery Manager having responsibility for client services and the co-ordination and evaluation of operational services. Ann Fabiani and Lee Paterson joined the Client Support Team: Margaret Mills, Elizabeth Sloan, Moira Hughes, Lynne Thomas, and Audrey Leckie. Audrey's role extends to Volunteer Co-ordinator, with a training remit. Leigh Robinson remains as Finance Manager. Dr Javita Narang had a part-time researcher role with us over year 2 of The Listening Fund.

Stephanie Flood, Laura Fawcett and Kirsten Jorgensen have ably held the fort in reception, and Amy Russell too before completion of a Social Work degree. Consultant Angela Gribben advises on issues of governance, evaluation, social media and communication, promoting services, and our Training Portfolio. Janine Lamont, Project Coordinator, manages the "Positive Steps" Health Programme. The "Hands on Health" course Janine has also co-ordinated since its inception continues to be very successful. Over the year, the number of sessional therapists has averaged **10** people.

Chairs since launch of Charity:

Adam Ardrey	2000-2002
Fiona Leggat	2002-2004
Catherine Thomson	2004-2008
Janet McGill	2008-2010
Paul Pia	2010-2015
Maggie Docherty	2015 to present

Honorary Patron - Janet Anderson Hart

Patrons - Liz Lochhead (National Poet) Edward Goucher (local business man)

Honorary Founder - Sandra Brown OBE (received for services to Child Protection in Scotland.)

International Ambassador- Dr. Matthew McVarish, actor, writer and award-winning Human Rights activist, Member of the United Nations, Scottish Charities Champion 2015-16, Top Scot Glenfiddich *Spirit of Scotland Awards* 2014, Campaigner of the Year Runner Up, *Scottish Politician Awards*, 2014. Matthew's TEDx Talk : *"You Actually Can"* may be seen on his website www.matthewmcvarish.com

Report of the trustees *(continued)*
for the year ended 31 March 2021

Company Members-Sandra Brown, Sheena Pollock, Paul Pia, Maggie Docherty, Phil Wheeler.

Board Advisers - Morag Thomson, Marcello Mega, Margaret Wallace, Matthew McVarish, John Jess and Paul Pia all advise as and when required, on their specialist areas of expertise.

All Board Members and Advisers work in a voluntary capacity, as do Company Members who appraise the Board's performance annually.

ORGANISATIONAL FORMAT:

The Board consists of Office Bearers (Chair, Treasurer, Secretary) Trustees, and Advisers as required. CEO Gillian Urquhart is over all staff, therapists, and volunteers and attends Board Meetings. Mina Campbell, Secretary, was elected to the new role of Safeguarder Trustee.

WIDER NETWORKS OF THE ORGANISATION:

MEMBERSHIPS

- Member of Scottish Council for Voluntary Organisations.
- Member of Volunteer Action North Lanarkshire, and South Lanarkshire.
- Member of VOCFS, Victims Organisations Collaboration Forum Scotland.
- Member of COSCA, Counselling and Psychotherapy in Scotland.
- Member of the Association of Child Protection Professionals.
- Member of the Cross-Party Parliamentary Working Group on Survivors of CSA.
- Member of the Child Protection Independent Providers Forum Lanarkshire.
- Member of the Scottish Human Rights Consortium.

COLLABORATIVE LINKS

- Children 1st, incorporating Childline and Parentline.
- Kingdom Abuse Survivors Project.
- Eighteen and Under in Dundee.
- Rape & Abuse Line in Dingwall.
- Rape Crisis Lanarkshire.
- Break the Silence, Kilmarnock, Ayrshire.
- WRASAC in Dundee, WRASAC in Perth and Kinross.
- PETAL (People Experiencing Trauma and Loss)
- FAMS (Families Affected by Murder and Suicide)
- First Tier
- Victim Support Scotland.
- Scottish Women's Aid.
- Stop It Now
- With Kids

Over the year we have also had regular working links with the following organisations:

Glasgow Links Practitioners Project, Health in Mind, Scottish Association for Mental Health, Future Pathways, NHS- namely CAMHS, Health & Social Care Alliance Scotland Self-Management Fund, Citizen's Advice Bureau, Routes to Work, Glasgow Council on Alcohol, Self-Management Network, Thriving Survivors, Inspiring Scotland, the Mungo Foundation Glasgow, Wellbeing Scotland.

Report of the trustees *(continued)* **for the year ended 31 March 2021**

COLLABORATIVE LINKS *(continued)*

We work with Witness Service, Crown Office Procurator Fiscal Service, and also with VIA (Victim Information and Advice) to provide support to clients going through the judicial process, liaising with the Criminal Injuries Compensation Authority, Victim Support Scotland, and also with Police Scotland.

We have informal links with a number of other agencies which support survivors south of the Border including NAPAC the national association for people who have experienced abuse in childhood, and also some which deal with offenders eg, Stop It Now (Scotland). MAF signposts those concerned about offenders to other agencies, where offending behaviour may be discouraged with support.

RISK MANAGEMENT

The Board appointed Ellis Whittam providers of employment law, HR and Health & Safety Services, to minimise the Regulatory Risk of non-compliance in 2010 and this has proved satisfactory. Their role covers all staffing aspects. It ensures provision of a dedicated legal adviser, with any employment related claim robustly defended on behalf of MAF. The insurance also provides cover for any compensation awarded to an individual against the charity amounting to £100K with an annual cap of £1 million. This arrangement continues for the period 2021-2022.

OBJECTIVES AND AIMS

The Moira Anderson Foundation was set up in 2000. It provides a place of safety for children and adults who have been affected by Childhood Sexual Abuse (CSA). The Foundation has developed a unique and proven holistic approach to CSA prevention and the rehabilitative support of those who have experienced trauma. It provides a wide range of effective services to clients, including high quality training on child protection- personal safety programmes with an emphasis on early intervention- to assist in preventing sexual abuse.

The services have been highly successful to date. However, there is a need to maintain and further develop services, to reach a wider audience, and make them accessible to anyone unaware that help is available.

Our Vision:

Is that MAF offers individual care and support to survivors of CSA and their families and lessens the impact of trauma in their lives.

Our Mission:

Is raising awareness of CSA in society, building trust with survivors and offering a range of therapeutic services in a safe and caring environment.

Our Values:

Our values are prominently displayed at our hub and an art mural was publicly 'unveiled' by our Honorary Patron in 2017. It captures Moira's story, and shows MAF's journey since 2000. It has been refreshed in 2020, to incorporate recent successes, and display our intrinsic core values which are:

COMPASSION- *Staff are fully trauma-informed, aware of the impact of Adverse Childhood Experiences and knowledgeable on finances, benefits, relationship dynamics and a wide range of circumstances which may result in significant mental health issues for clients.*

RESILIENCE- *The range of client services promotes the building of personal resilience at different stages of recovery. The right therapy in a safe setting gives hope to many, as does shaping a belief that things can change; with help, they can re-write the script to access the life they want to lead.*

Report of the trustees (continued) **for the year ended 31 March 2021**

TRUST- *There is mutual trust in the agency's ethos, and we promote equal opportunities for clients as well as staff. A case study example is that of David McArthur, a male client who came to MAF for help six years ago. He suffered severe trauma in childhood, and at age 8, was sexually assaulted. A welder to trade, David endured numerous breakdowns, homelessness and marriage breakdown before attending for counselling. David trusted us to respect his dignity, and reports back:*

"I released everything that had been stopped up inside me all those years, letting go of the shame and guilt I'd carried since childhood. You're in a storm, it's raging inside you, with no signs of abating, and you feel you could drown. It's like being thrown a lifeline... once I was in, I knew I was safe." (Re-married, and a grandfather of six now, David, 71, has channelled his energies into writing. Waiving his right to anonymity, he has highlighted to the Scottish Daily Record his regard for the work MAF does, and his poem Invisible Children was published in a leaflet put in all Lanarkshire school staff rooms.)

INTEGRITY- *Clients are seen for the incredible human beings they all are, and we look past the issues. There is no judgement, and we are inclusive. David's story illustrates that he in fact had the ability to navigate his own recovery, with support and recognition for the intelligent, creative man he is. It took counselling to reinforce his self-esteem and to value his deep sense of integrity.*

We believe from the above it is clear our values sit at the heart of all we do. Gaining the LGBTQ+ Bronze Award in 2019 was welcome evidence of our policy of inclusion working, and our promotion of equal opportunities for all genders. Trust is integral to what MAF stands for, both for clients and staff.

"I observed a fantastic culture of appreciation, where people felt valued and recognised for their efforts and performance, which motivated them to perform at their best."

(External Assessor, *Investors in People* 2020)

MAIN ACTIVITIES

- Helping and supporting children, young people and adults who have disclosed abuse.
- Assisting the needs of vulnerable witnesses going to court, if required, e.g. telephone support
- Providing emotional/ practical support and therapeutic services tailored to individual needs
- Campaigning for improved treatment of children and other vulnerable people in the legal system and assisting in the aftermath of court proceedings, including help with the media.
- Assisting with access to legal help and with Criminal Injuries Applications.
- Providing early intervention courses, eg. - "Safe Hands"- to raise awareness of keeping safe.
- Providing training for staff, volunteers, clients, eg. courses, and other educational resources on child protection to schools and agencies with child protection high on their agenda.
- Providing "Hands on Health" training courses devised to enhance client personal development.
- Providing complementary services with a range of therapies to clients to enhance wellbeing.
- Providing assistance to clients who require help with transport or access to premises.
- Providing Training for Trainers programmes, mentorship, focus groups, and drop-in facilities.
- Providing statistics, data, and research in order to inform local and national policy and practice.
- Liaising with statutory and voluntary agencies to build good networks.
- Partnering national agencies which share common aims and good practice.
- Partnering international agencies which share similar ethos and vision on CSA.

Report of the trustees *(continued)* **for the year ended 31 March 2021**

CLIENT STATISTICS & TRENDS:

Cases supported from the charity's inception reached **4,409** as at 31st March, 2020. For 2020-21 **543** referrals were made despite many months of Lockdown, only 36 or **6%** down on the previous year.

This means we saw a monthly average of 45 new cases which more than justifies the urgent need for expansion of our premises which is now underway, and due to meet its target.

In March 2021 alone, we had a record **72** new referrals, due to Increased pressure on mental health from Covid. **431** identify as females, and **112** as males. Increased male referrals may be due to a major Report on Football Abuse published early 2021, or it may be down to our Outreach Service.

Police Scotland figures (Aug 2020) show a **30%** increase in CSA cases over the last 5 years, and **5,311** offences were recorded with **1,588** victims being under-13s. An NSPCC Report also found CSA calls to Childline tripled from Mar-Oct 2020. These figures show the need for our services.

Of our **543** referrals under-18's totalled **93**, similar to last year. We have seen a steady rise of under-16s, in fact there were 30 new referrals in this age range in the first four months of 2021. We are currently supporting an average of **225** clients per month, with a further **230** receiving therapies from fully qualified sessional therapists in our approved settings.

Our Positive Steps programme saw **143** referrals, with **117** individuals referred for complementary treatments, before Lockdown interfered. Approx. **53** people began but due to severe restrictions which affected therapists, the number who completed treatments to evaluation was just **13**. From that tiny cohort however, **85%** reported benefits to their mental health, and **45%** reported positive differences in their physical health. **45%** reported reduced pain, and **61 %** felt not only more in control of their health, but indicated improved sleep patterns, too. Additionally, **100%** rated they felt less stressed, **54%** believed they were less anxious, and **62%** reported feeling more confident. *

"Keeping engaged during Lockdown has helped me get through this time." "It has been a life saver."

An overall increase of **38%** across all self-esteem indicators was noted, with **92%** reporting positive outcomes in at least 50% of the indicators. Telephone and video appointments for relaxation techniques, and access to a virtual wellbeing programme took place. Few therapies were delivered in Airdrie, but clients who had been attending the Peer Support Group and on the verge of finishing Hands on Health were offered individual telephone support. **17** accessed this service and there was a core of **9** people who continued to need this throughout all Lockdowns.

2 groups ran during Lockdowns using Zoom, and they eventually merged. The Hands on Health course was adapted and delivered virtually to them, and was highly rated. Retention was surprisingly good with **17** people attending this group, and **13** completing it, the best we have seen in six years.

We hope to continue to expand the Glasgow Satellite Service, by developing our partnerships with the Links Practitioners' Project in Glasgow and with The Mungo Foundation Drug and Alcohol Hub. Working closely with them, we expect post-pandemic to further promote our unique services aimed at adults with long-term health conditions who have been affected by CSA. We know this is very needed: some **111** people were referred to the outreach service with **98** offered counselling, **41** offered complementary therapies and **49** offered a place on the Hands on Health Programme.

MAF's long-running popular weekly Pop-In group, led by outstanding and trusted facilitators Jeanette Kirkham and Marie Gault was not able to meet face to face. With two such dedicated people in charge however, it is a lifeline for many, and regular contact was kept in place throughout the period.

**Evaluations are assessed using Core 34, which measures wellbeing, functioning, problems, and risk, and the Warwick-Edinburgh Mental Wellbeing Scale which captures scores to give overall self-ratings*

Report of the trustees (continued) **for the year ended 31 March 2021**

GOVERNANCE

The following core objectives and key targets are contained within our recently developed Strategic Plan for 2020-25. The overall Plan consists of five Strategic Priorities along with core objectives.

CORE OBJECTIVES: We will continue to:

- provide information, and assist as many people as we can who are affected by sexual abuse.
- provide various types of therapy including therapy for family groups.
- provide complementary therapies and self-management resources to benefit CSA survivors
- develop existing partnerships and further expand our outreach service geographically
- assist with supporting Criminal Injuries applications as required, and other advocacy needed
- identify additional revenue streams taking account of national agendas and local developments
- raise awareness of the prevalence of CSA at a national level as well as locally.
- raise awareness of who we are/ what we do, through website, social media, newsletters etc.
- contribute to the Parliamentary Cross-Party Group for Survivors of CSA and responses it gives
- assist with the National Inquiry set up by the Government for survivors from In-Care Institutions.
- lobby for child and other vulnerable witnesses accessing a 'Barnahus' model in Scotland.
- partner with like-minded agencies to promote a collaborative approach on projects & initiatives
- recruit and develop the skills of volunteers to assist us including help with fundraising initiatives.
- deliver a training portfolio eg conferences, seminars as well as training for our own volunteers &
 - training to enhance personal safety through strategic tools, eg our *Safe Hands* courses
 - training courses specifically aimed at client wellbeing as per our *Positive Steps* Project
 - films/drama etc for training/awareness raising purposes & networking as required, and presentations about our work by a variety of people, eg Founder, Staff, Volunteers, all speaking to groups such as Rotary, Church and Youth Organisations, School Assembly etc.

SOME KEY TARGETS FOR 2021-2022 will be to:

1. Develop a Communication Policy/ Strategy and devise an implementation plan
2. Develop a Safeguarding Policy, and review/amend the Equality and Diversity Policy
3. Deliver the Listening Fund Project and provide outcomes/research drawn from client studies
4. Nurture the Young Person's Group (developed from the Listening Fund Project) and utilise it and other groups we run, to help assess impact of new policies etc.
5. Build on new funding sources identified through our 20:20 Campaign, and harness further interest sourced by fundraising consultants
6. Recruit and train volunteers from an autumn/winter cohort to augment our pool & help plan for a fresh format of fundraiser ideas.
7. Develop and market the enhanced training facilities in the centre
8. Finalise the building renovations for completion by autumn 2021
9. Build on Partnership with Glasgow Links Practitioners' Programme and The Mungo Foundation to develop, continue, and promote the satellite service further afield.
10. Further develop collaborative partnerships to enhance referral routes eg Future Pathways and take forward research to justify further help for BAME survivors
11. Plan and deliver a pilot project to support BAME client groups, subject to funding.
12. Undertake other collaborative partnerships to promote MAF's work including, eg. Barnahus
13. Utilise the new website and harness relevant training with a view to highlighting filmed endorsements of clients (those who waive anonymity) to develop a bank of authorised case studies which can be assessed by potential funders/clients.
14. Utilise our twice yearly newsletter to seek wider distribution.
15. Enhance our quality assurance systems as part of good governance; establish a quality of delivery sub group to identify relevant projects to improve service delivery

Report of the trustees *(continued)* **for the year ended 31 March 2021**

Sub Groups

Given the relatively small number of 9 Trustees, much use is made of sub-groups. A likely mix is often a Trustee, staff member, a Board Adviser, and in some cases, a client eg adult/young person. Some groups are short-life working groups and others are of a more ongoing nature. A fairly organic one is the Strategic Planning sub-group which devised various elements of Strategic Planning 2020-25. This included 5 key strategic priorities and a number of key objectives to develop strategies for four areas:

Capacity & Demand
Training & Development
Staffing & Services
Governance & Evaluation

The five **Strategic Priorities** are:

1. To offer a range of therapeutic services to survivors of CSA, including minority groups, to encourage recovery, and lessen the impact of trauma on individuals.
2. To identify strategic opportunities for future growth including outreach facilities, partnership arrangements, and sustained effort to attract new sponsors & establish new revenue streams.
3. To recruit, train and develop high calibre Staff, Volunteers, and Board Members to achieve objectives, maximise benefits for clients, and deliver a quality service.
4. To promote the Moira Anderson Foundation's role locally and nationally and raise awareness of CSA and its harmful effects on survivors.
5. To ensure good Governance by attracting Board Members with appropriate experience, and relevant skills to be proactive, drive our strategic priorities, and achieve a sustainable future.

The **Risk** sub-group was tasked with updating our policy on Risk. A Risk Register was collated in 2018. (Revised 2019, and thoroughly updated due to Covid-19.) It has recently detailed a post-Lockdown route map to ease the charity back up to full speed, in consultation with external specialist agencies. **Risk, Safeguarding, H & S & Quality** are now standing items on Board Meeting agendas.

The **Accommodation** sub-group prepared recommendations to the Board for planning, particularly looking at architect & building costs, traffic flow, projected staff numbers, and client requirements.

The **IIP** sub-group prepared for review with the target of retaining Gold Status, which was exceeded. A Quality service delivery group was approved and is now meeting regularly.

Other Groups:

An **Outcomes Group** assessed how well we are listening to our clients, and evaluated identified benefits. Additionally, there is a **Peer Support Group**, a **Client Advisory Group**, and a weekly Pop-In Group. These have mainly had to meet through Zoom or by other Facetime means.

A **Children and Young Persons Group** ran January 2020- June 2021. Calling itself 'MAF Champs' it discussed many innovative ideas, and drafted a Charter to show future tasks to undertake including being part of awareness raising campaigns for MAF. We hope to secure further funds to allow growth.

Report of the trustees (continued) **for the year ended 31 March 2021**

GROWTH & SUSTAINABILITY:

We expanded notably over the year, and external indicators show growth is healthy. Accolades were received August and September 2020 from Investors in People with a Platinum Award, then SCVO with a Highly Commended Award, in the prestigious Charity of the Year event. Gillian Urquhart our CEO was chosen as a finalist for leadership skills in organisations which are making a social impact in the Businesswomen in Scotland Awards, and was deservedly in a strong field of inspirational women.

Operations have still rolled out despite Covid, providing consistently high quality services. Staff, therapists, volunteers, clients, and trustees have had some excellent self-development opportunities eg, Gender Analysis, Media Training, Trauma Training. Our International Ambassador Matthew McVarish was a keynote speaker and panellist at Break the Silence's virtual conference in March. A MAF conference to share findings on the effectiveness of our Positive Steps Project after 5 years had sadly to be replanned. It became an external evaluation summary report (commissioned by Lottery funders) and a superb filmed event, ably organised by Janine Lamont. A virtual event involved Founder Sandra, and 3 clients telling their journeys of recovery and gained first class feedback.

We have very strong leadership capabilities at all levels in the charity: *"You have a clear focus on the future with huge investment in training and qualifications. Over 85% of those surveyed felt MAF developed great leaders."* *"MAF scored fantastic results for empowering people."* (IIP review 2020). Gillian and Maria achieved places to access The Inspiring Leadership Programme, a one year course funded by Inspiring Scotland and Scottish Government to include a range of online topics, eg data science/data maturity. Three other members of staff have also completed studies for counselling qualifications and in Cognitive Behavioural Therapy, with great results, ensuring that skills needed for both self-development and our future growth are being nurtured to the benefit of all.

Our volunteer pool (currently 20 people) is a major driving force, so it was sad we could not go ahead with more recruitment and only Zoom meetings could happen. However, our amazing volunteers were determined to keep our 2020 Campaign fund boosted and devised fabulous ideas to raise cash safely, eg, MAF Hatters Tea Parties, Cocktail Zooms, Curry on in the Kitchen, and Big Ben Bagging of Munros. Some fundraisers were ingenious, like Dundee University Women's Rugby Team being sponsored to 'fill' Murrayfield Stadium by doing the number of squats as there are seats (67,144!) We hope to continue to identify and train new people over autumn, which will retain our Volunteer Friendly status. A big thanks must go to Audrey Leckie and all our Volunteers, with a special nod to those who have organised all sorts of smaller events, and also kept our backyard plants looking very pretty.

We are glad to say that the Minister for Children and Young People will open our 'new look' hub when it is ready, and there will be a further small garden and 'quiet space' which those with green fingers plan to transform around a memorial stone for Moira already chosen by our Hon. Patron Janet Hart.

We succeeded in recruiting new Trustee Stephen McLellan, and believe his background of CEO at RAMH, a long established agency based in Paisley offering a wide range of community mental health services ensures Stephen will be able to make a very helpful contribution to the MAF Board. We hope over the coming year to identify a figure at the helm to replace our Chair Maggie. That is a must.

To address other sustainability issues, over the year a decision by Trustees to partner fundraising consultants Winning Leishman of Edinburgh was progressed, in line with our Strategic Plan. Two separate contracts have produced very encouraging results despite the pandemic.

Their task to identify and target potential UK-wide donors on our behalf, in order to fund remaining costs of the 20:20 Campaign (approx. £150-200K) has proved fruitful with a number of one-off donors but also several more on a longer-term basis e.g. £5k annually for 3 years and has been a worthwhile undertaking. We hope to progress this partnership with targeting of larger grants being the next step.

Report of the trustees *(continued)* **for the year ended 31 March 2021**

FINANCIAL REVIEW

The net income of the charity in the year was £140,274 and the net assets as at 31 March 2021 were £332,850.

Reserves Policy

The members of the Board of Trustees along with the Company Members have continued to monitor reserve funds with due diligence. To meet ongoing operational requirements, the Board considers that a reserve equivalent to four months of expenditure remains appropriate. This would be required in either crisis situations, or the winding up of operational services to cover all mandatory criteria, e.g. redundancies for permanent staff.

Statement of Trustees' Responsibilities

The Board of Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UKGAAP). Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

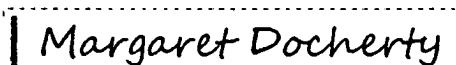
The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Board of Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board of Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Approval of the Trustees' Annual Report

At the time of approving this report, the Board of Trustees are aware of no relevant audit information of which the charity's auditors are unaware and have taken all steps that they ought to have taken as a member of the Board of Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by order of the Board of trustees on 14 September 2021 and signed on its behalf by:



Margaret Docherty - 2021-09-20, 16:37:27 UTC

M. Docherty
Chair & Trustee

Report of the independent auditor's to the trustees and members of The Moira Anderson Foundation

Opinion

We have audited the financial statements of The Moira Anderson Foundation (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for audit of small entities, in the circumstances set out in note 1 to the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

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.

Report of the independent auditor's to the trustees and members of The Moira Anderson Foundation (*continued*)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purposes of charitable law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Report of the independent auditor's to the trustees and members of The Moira Anderson Foundation (*continued*)

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including OSCR;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to depreciation rates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: employment law (including the Working Time Directive); and compliance with charity law and the UK Companies Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognize the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

James Davidson

James Davidson (Senior Statutory Auditor)
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Statutory Auditor

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
11-15 Thistle Street
Edinburgh
EH2 1DF

Statement of financial activities and income and expenditure account
for the year ended 31 March 2021

		2021	2021	2021	2020	2020	2020
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Notes	Funds	Funds	Funds	Funds	Funds	Funds
			£	£		£	£
Income from:							
Donations and legacies	2	77,732	604,613	682,345	95,860	389,392	485,252
Other trading activities	4	4,118	-	4,118	20,924	-	20,924
Investments	3	9	-	9	95	-	95
Charitable activities	5	6,182	-	6,182	6,327	-	6,327
Total income		88,041	604,613	692,654	123,206	389,392	512,598
Expenditure on:							
Raising funds	6	1,575	-	1,575	12,712	3,497	16,209
Charitable activities:	7	14,067	536,738	550,805	89,456	330,990	420,446
Total expenditure		15,642	536,738	552,380	102,168	334,487	436,655
Net income/(expenditure)		72,399	67,875	140,274	21,038	54,905	75,943
Transfer between funds		54,991	(54,991)	-	(4,156)	4,156	-
Net movement in funds		127,390	12,884	140,274	16,882	59,061	75,943
Total funds at 1 April 2020		99,948	92,628	192,576	83,066	33,567	116,633
Total funds at 31 March 2021		227,338	105,512	332,850	99,948	92,628	192,576

The notes form part of these financial statements

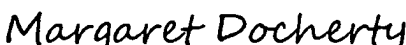
Balance sheet
at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	36,234	10,385
Current assets			
Debtors	12	15,015	9,554
Cash at bank and in hand		337,423	204,476
		<u>352,438</u>	<u>214,030</u>
Creditors:			
Amounts falling due within one year	13	(55,822)	(31,839)
		<u>296,616</u>	<u>182,191</u>
Net current assets			
		<u>332,850</u>	<u>192,576</u>
Total assets less current liabilities			
		<u>332,850</u>	<u>192,576</u>
Net assets			
		<u>332,850</u>	<u>192,576</u>
Funds			
Unrestricted funds	16	227,338	99,948
Restricted funds	16	105,512	92,628
		<u>332,850</u>	<u>192,576</u>
Total funds			
		<u>332,850</u>	<u>192,576</u>

The notes form part of these financial statements

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 14 September 2021 and were signed on its behalf by:

.....

 Margaret Docherty - 2021-09-20, 16:37:27 UTC

Maggie Docherty
Chair

Statement of cash flows
for the year ended 31 March 2021

	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities				
Net income/(expenditure)	140,274		75,943	
Depreciation	12,129		4,969	
Movement in debtors	(5,461)		(1,016)	
Movement in creditors	23,983		480	
Interest received	(9)		(95)	
Cash provided by/(used in) operating activities		170,916		80,281
Cash flows from investing activities				
Investment income	9		95	
Purchase of tangible assets	(37,978)		(9,000)	
Cash used in investing activities		(37,969)		(8,905)
Increase in cash and cash equivalents in the year		132,947		71,376
Cash and cash equivalents at the beginning of the year		204,476		133,100
Total cash and cash equivalents at the end of the year		337,423		204,476

Notes to the financial statements

1 Accounting policies

Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the year and the preceding year is set out below.

Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost convention. The charity is a Public Benefit Entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted in the trustees report. The financial statements are compliant with the charity's constitution, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities", and in accordance with Financial Reporting Standard 102 (FRS 102). As is common with many charities of a similar size, the charity uses its auditors to assist in the preparation of its financial statements.

The financial statements are prepared in £ Sterling which is functional currency of the charity rounded to the nearest £.

Going concern

The Board of Trustees have considered the position for the next twelve months including the impact of the COVID-19 pandemic and have concluded that the use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast doubt about the ability of the charity to continue as a going concern.

Income

All income including donated services is included on the statement of financial activities when the charity is legally entitled to the income, it is probable it will be received and the amount can be quantified with reasonable accuracy. The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds

These comprise the costs associated with attracting donations.

Expenditure on charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Only items costing more than £1,000 will be capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% straight line
Fixtures and fittings	20% straight line

Debtors

Debtors are recognised at the settlement amount due.

Notes to the financial statements *(continued)*

1 Accounting policies *(continued)*

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Creditors

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective 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. Where restricted funds are received for the purpose of purchasing fixed assets the restriction is deemed fulfilled and a transfer made to unrestricted funds when the assets are purchased.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution salary sacrifice pension scheme. Contributions payable to the pension schemes are charged to the statement of financial activities in the period to which they relate.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the trustees have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Notes to the financial statements (continued)

2 Income from donations

	Unrestricted £	Restricted £	2021 £	2020 £
Grants				
Scottish Government Section 10	-	-	-	83,000
Scottish Government – CYP early intervention	-	25,000	25,000	25,000
Scottish Government – Survivor Fund	-	209,125	209,125	82,771
Big Lottery Fund – Positive Steps	-	78,975	78,975	83,850
Big Lottery Fund – Improving Lives	-	48,995	48,995	45,813
The Robertson Trust	-	-	-	10,000
BBC Children in Need	-	21,874	21,874	18,060
TSB Henry Duncan	-	-	-	6,000
Kilpatrick Fraser	-	4,289	4,289	3,073
Henry Smith	-	34,750	34,750	33,950
Souter Trust	-	-	-	2,967
Corra Foundation	-	13,438	13,438	15,010
HFD Charitable Foundation	-	-	-	2,000
Health & Social Care Alliance Scotland	-	19,041	19,041	14,895
SCVO	-	500	500	500
Co-op	-	2,585	2,585	480
North Lanarkshire Council Community Grants	-	10,545	10,545	740
Inspiring Scotland – SOCAS	-	18,599	18,599	-
Inspiring Scotland – Wellbeing Fund	-	5,745	5,745	-
Inspiring Scotland – Covid Grant	-	350	350	-
Inspiring Scotland – Covid – Outdoor Support	-	949	950	-
Wellbeing Fund	-	7,104	7,104	-
The Volant Trust	-	14,940	14,940	-
BoS Invest Fund	-	29,035	29,035	-
Julia & Hans Rausing Trust	-	10,800	10,800	-
Health Improvement Scotland	-	4,984	4,984	-
Community wellbeing fund	-	2,000	2,000	-
Small Grants	-	37,450	37,450	-
Donations from individuals	77,732	3,540	81,271	57,143
	77,732	604,613	682,345	485,252

3 Income from investments

	2021 £	2020 £
Deposit account interest	9	95

4 Income from other trading activities

	2021 £	2020 £
Fundraising events	4,118	20,924

5 Income from charitable activities

	2021 £	2020 £
Provision of counselling, support and seminars	6,182	6,327

Notes to the financial statements *(continued)*

6 Expenditure on raising funds

	2021 £	2020 £
Advertising and PR	1,208	6,123
Fundraising cost of events	367	10,086
	<u>1,575</u>	<u>16,209</u>

7 Expenditure on charitable activities

	2021 £	2020 £
Training and education	9,963	823
Counselling and support	359,271	280,008
Support costs (see note 8)	181,571	139,615
	<u>550,805</u>	<u>420,446</u>

8 Support costs

	2021 £	2020 £
Indirect staff	88,457	74,003
Premises	50,025	36,075
Equipment hire, maintenance and depreciation	21,889	12,750
Telephone, postage and stationery	5,896	6,730
Legal and professional	9,507	4,107
Governance - Audit fee	5,562	5,600
Bank charges	235	350
	<u>181,571</u>	<u>139,615</u>

9 Net incoming/(outgoing) resources

	2021 £	2020 £
<i>Net resources are stated after charging/(crediting):</i>		
Depreciation – owned assets	12,129	4,969
Operating lease payments	15,000	15,000
	<u></u>	<u></u>

10 Staff costs

	2021 £	2020 £
Wages and salaries	246,161	195,382
Social security costs	13,660	10,933
Other pension costs	16,920	14,684
	<u>276,741</u>	<u>220,999</u>

Notes to the financial statements (continued)

10 Staff costs (continued)

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

	2021	2020
Management, administration and fundraising	8	6
Support workers	7	5
	<u>15</u>	<u>11</u>

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

The key management of the charity are deemed to be the Director and the Senior Administrators. The remuneration of key management including employers NI (but excluding adjustment for holiday pay accrual) was £50,830 (2020: £55,771) and employer pension payments were £3,589 (2020: £4,080).

As a Board member Sandra Brown was reimbursed for expenses in the period of £Nil (2020: £1,161). In addition, Sandra Brown was paid £Nil (2020: £824) for books. No other trustees received reimbursement of expenses during the year and, there were no other payments to or transactions with trustees during the year to 31 March 2021.

11 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
<i>Cost</i>			
At 1 April 2020	12,082	20,445	32,527
Additions	-	37,978	37,978
	<u>12,082</u>	<u>58,423</u>	<u>70,505</u>
At 31 March 2021	12,082	58,423	70,505
<i>Depreciation</i>			
At 1 April 2020	10,335	11,807	22,142
Charge for year	1,295	10,834	12,129
	<u>11,630</u>	<u>22,641</u>	<u>34,271</u>
At 31 March 2021	11,630	22,641	34,271
<i>Net book value</i>			
At 31 March 2021	<u>452</u>	<u>35,782</u>	<u>36,234</u>
At 31 March 2020	<u>1,747</u>	<u>8,638</u>	<u>10,385</u>

Notes to the financial statements *(continued)*

12 Debtors: Amounts falling due within one year

	2021 £	2020 £
Trade debtors	5,839	957
Other debtors	2,167	2,887
Prepayments and accrued income	7,009	5,710
	<u>15,015</u>	<u>9,554</u>

13 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	31,961	7,689
Social security and other taxes	7,220	5,518
Accrued expenses	16,641	18,632
	<u>55,822</u>	<u>31,839</u>

14 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases at the year end are:

	2021 £	2020 £
Within 1 year	15,000	15,000
Within 2 – 5 years	23,014	38,014
Greater than 5 years	-	-
	<u>38,014</u>	<u>53,014</u>

Notes to the financial statements (continued)

15 Movement in funds

	As at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers	As at 31 March 2021 £
<i>Unrestricted funds</i>					
General fund	99,948	88,041	(15,642)	54,991	227,338
<i>Restricted funds</i>					
Scottish Government – CYP early intervention	-	25,000	(25,000)	-	-
Scottish Government – Survivor Fund 2020	-	209,125	(209,125)	-	-
Big Lottery Fund – Positive Steps project	25,385	78,975	(74,865)	-	29,495
Big Lottery Fund – Improving Lives project	-	48,995	(48,995)	-	-
North Lanarkshire Council	740	-	-	-	740
BBC Children in Need	-	21,874	(21,874)	-	-
Foundation Scotland – The Volant Trust	-	14,940	(14,940)	-	-
Kilpatrick Fraser	-	4,289	(3,359)	(930)	-
Souter Trust	445	-	(445)	-	-
Henry Smith	9,956	34,750	(25,554)	(9,442)	9,710
20/20 Campaign	44,283	2,910	(1,941)	(41,793)	3,459
SCVO	(500)	500	-	-	-
Health & Social Care Alliance Scotland	4,756	19,041	(23,797)	-	-
HFD Charitable Foundation	2,000	-	(2,000)	-	-
Corra Foundation - Listening Fund	5,563	13,438	(16,755)	-	2,246
BOS Invest Programme	-	29,035	(23,255)	-	5,780
Julia & Hans Rausing Trust	-	10,800	(7,794)	-	3,006
Healthcare improvement Scotland	-	4,984	-	-	4,984
Co-op	-	2,585	(1,426)	-	1,159
North Lanarkshire Council Community Grants	-	10,545	(546)	-	9,999
Inspiring Scotland – SOCAS	-	18,599	(5,215)	-	13,384
Inspiring Scotland – Wellbeing Fund	-	5,745	(5,745)	-	-
Inspiring Scotland – Covid Grant	-	350	(350)	-	-
Inspiring Scotland – Covid – Outdoor Support	-	949	(381)	-	568
Wellbeing Fund	-	7,104	(7,104)	-	-
Community wellbeing fund	-	2,000	(2,000)	-	-
Small grants	-	37,250	(13,442)	(2,826)	20,982
Direct Client	-	830	(830)	-	-
	92,628	604,613	(536,738)	(54,991)	105,512
Total funds	192,576	692,654	(552,380)	-	332,850

Transfers between funds represent either the clearance of deficits on restricted funds or the release of restricted funds on the purchase of fixed assets.

Notes to the financial statements (continued)

	As at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers	As at 31 March 2020 £
Unrestricted funds					
General fund	83,066	123,206	(102,168)	(4,156)	99,948
Restricted funds					
Scottish Government – CYP early intervention	-	25,000	(26,638)	1,638	-
Scottish Government – Survivor Fund 2020	-	82,771	(84,381)	1,610	-
Big Lottery Fund – Positive Steps project	17,944	83,850	(76,409)	-	25,385
Big Lottery Fund – Improving Lives project	-	45,813	(46,128)	315	-
North Lanarkshire Council	-	740	-	-	740
BBC Children in Need	-	18,060	(18,548)	488	-
Foundation Scotland	2,000	-	(2,000)	-	-
The Maple Trust	2,000	-	(2,000)	-	-
Robertson Trust	-	10,000	(10,000)	-	-
Scotmid	-	480	(480)	-	-
Kilpatrick Fraser	-	3,073	(3,178)	105	-
Lloyds TSB Henry Duncan	-	6,000	(6,000)	-	-
Souter Trust	2,117	2,967	(4,639)	-	445
Henry Smith	9,506	33,950	(33,500)	-	9,956
20/20 Campaign	-	44,283	-	-	44,283
SCVO	-	500	(1,000)	-	(500)
Health & Social Care Alliance Scotland	-	14,895	(10,139)	-	4,756
HFD Charitable Foundation	-	2,000	-	-	2,000
Corra Foundation - Listening Fund	-	15,010	(9,447)	-	5,563
	33,567	389,392	(334,487)	4,156	92,628
Total funds	116,633	512,598	(436,655)	-	192,576

The purpose and use of restricted income funds included are as follows:

Scottish Government – CYP early Intervention	Art therapy for clients under 25 years old
Scottish Government – Survivors fund	Intensive support by a key link worker
Big Lottery Fund – Positive steps	Complementary therapies and Hands on Health training
Big Lottery Fund – Improving Lives	To support the Client Support team in their work with survivors
North Lanarkshire Council	Event/activity support
BBC Children in Need	Counselling and play counselling support
Foundation Scotland – The Volant Trust	Funding for the "Stay safe from the Start" programme
The Maple Trust	Funding for the "Stay safe from the Start" programme
Robertson Trust	Funding for client support co-ordinator
Scotmid	Funding for counselling
Kilpatrick Fraser	Funding towards capital purchases
Lloyds TSB Henry Duncan	Part fund a manager's salary
Souter Trust	Train new volunteers and Safe Hands training
Henry Smith	Core funding and purchase of fixed assets
20/20 Campaign	Renovation of premises to increase counselling rooms
SCVO	Funding for improvements to cyber security
Health & Social Care Alliance Scotland	Funding for satellite service in Glasgow
HFD Charitable Foundation	Funding for counselling
Corra Foundation - Listening Fund	To assess our monitoring & evaluations for young people
BOS Invest Programme	Funding for client support co-ordinator
Julia & Hans Rausing Trust	Funding for counselling, salaries & overheads
Healthcare improvement Scotland	Funding for an engagement exercise regarding the structure & format of Barnahus standards
Small Grants	Various small grants for different purposes
Co-op/Wellbeing fund/ Inspiring Scotland	
Donations for clients	Donations received for direct client costs

Notes to the financial statements *(continued)*

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Tangible fixed assets	36,234	-	36,234
Current assets/ (liabilities)	191,104	105,512	296,616
Total	<u>227,338</u>	<u>105,512</u>	<u>332,850</u>
	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Tangible fixed assets	10,385	-	10,385
Current assets/ (liabilities)	89,563	92,628	181,191
Total	<u>99,948</u>	<u>92,628</u>	<u>192,576</u>

17 Related party disclosures

Total donations received from trustees during the year without conditions were £283 (2020: £25,975).

18 Ultimate controlling party

The charity is controlled by its trustees, no individual trustee has overall control.