

The Moira Anderson Foundation

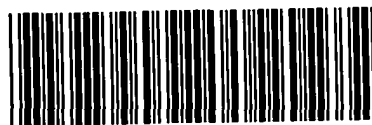
Report of the trustees and audited financial statements

Registered charity number SC029979

Registered company number: SC205665

31 March 2023

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**Report of the Chair
for the year ended 31 March 2023**

I am honoured to present the Annual Report for the Moira Anderson Foundation (MAF) for 2023. With deep gratitude and mixed emotions, I reflect on the past year's accomplishments, challenges, and the remarkable leadership of Maggie Docherty, our outgoing Chair of the Board of Trustees.

As Board Chair, Maggie Docherty has been an exceptional leader who guided MAF through uncharted waters as we navigated the pandemic's unprecedented challenges. Her unwavering commitment to the charitable company's mission, strategic vision, and tireless dedication to the welfare of those we serve have left an indelible mark on our organisation.

As we bid farewell to Maggie, we extend our heartfelt thanks for her visionary leadership, resilience, and unwavering support. Her legacy will continue to inspire us as we move forward in the continued pursuit of our mission. I also intend to use Maggie and a mentor (along with a certain Mrs Brown) so that we don't lose the organisational memory, which often happens when individuals retire.

I am still working out how I ended up as the chair of the Board, which, looking back, was mainly due to the persuasive talents of our founder.

We are very fortunate that our trustees are of a high calibre with a wealth of experience across several fields. Board members freely give up their time to the charitable company to help guide and shape the future direction of travel. I am indebted to my fellow trustees who have supported me and the charitable company during the year. Gillian Urquhart, our Director, is someone else who consistently excels and serves as a vital force within the organisation.

However, we cannot disregard that the past year has been one of trials and tribulations for all charities, including MAF. Rising operational costs and the financial crisis facing our nation have significantly pressured our resources. We also know that many of our clients face extreme hardship, with some relying on food banks, a sad indictment reflecting profound poverty in Scotland. Yet, MAF's commitment to reaching the most vulnerable and isolated kept us strong.

Likewise, in these trying times, the dedication of our staff, volunteers, and donors' generosity has shone brightly. Together, we have continued to provide essential services to those in need, ensuring that the impact of our mission remains strong.

However, it has not been all doom and gloom. We extend our heartfelt gratitude to the incredible volunteers who tirelessly dedicated their time and effort to organise two remarkable fundraising events - the Quiz Night and the Ladies' Lunch.

These events, organised by our volunteers, have been a source of great fun and enjoyment for all who attended and have also proven to be instrumental in raising substantial amounts of money for the charitable company. Notwithstanding these fundraising events, the significant donations received regularly by the charitable company point in no small measure to the value placed on the charitable company's work by the wider community.

To the volunteers, we deeply appreciate your dedication and selflessness and cannot thank you enough for making a significant difference in the charity's work. Your support is truly invaluable, and we look forward to more incredible collaborations in the future.

The charitable company was recently given the North Lanarkshire Council Provost's Award under the Special Achievement Category. Co-incidentally, in the same week, the charitable company won The Health and Social Care Alliance *Self Management in the Community* national award.

We recognise that challenges persist, but our resolve remains steadfast. With everyone's continued support, we are confident in our ability to weather the current storm, adapt, innovate, and persevere in fulfilling the aims of MAF of bringing help, hope, and healing to those who need it most.

In closing, I sincerely thank everyone for your unwavering support. Together, we will continue to make a profound difference in the lives of countless individuals and families.



Peter McCrossan
Chair of Trustees



**Founder's report by Sandra Brown OBE
for the year ended 31 March 2023**

We witnessed a major change at the top when Maggie Docherty stepped down at November 2022's AGM, having given wonderful service to MAF for over a decade, in different roles and finally as Chair. Maggie had fully intended to resign in 2020 but was persuaded by the Board that stability during the pandemic was crucial. Despite the vagaries of Zoom, during two years of disruption we had a familiar face in charge and were in very reassuring hands. Everyone at MAF owes Maggie a huge thanks for her energy, dedication and a genuine willingness to tackle the big and the small head on.

Finding the right successor was always going to be tough. In Peter McCrossan, however, who took up the reins by March -and who was introduced as Chair to staff, volunteers and trustees at a very successful Development Day- we have someone with exceptional experience in the care sector and a real passion for the work we do with survivors. Peter has substantial experience as a MAF trustee and the right leadership skills to help us stay calm in the very tricky post-Covid period we find ourselves in.

His day job is Director of Allied Health Professionals at NHS Lanarkshire where he is responsible for some 12,000 staff across the whole Trust. Peter's background lends itself to this challenging role as MAF encounters a stormy hard-hitting cost of living crisis which is affecting charities right across the third sector. (In some areas, eg Midlothian, 50% of charities have gone.)

We are also aware that many clients are facing unimaginable levels of hardship with some relying on foodbanks reminiscent of the 1930's, and with local Councils unable to fund basic community services. Recent research by the Joseph Rowntree Foundation shows that half a million Scots- a tenth of our population- is living in deep poverty. Peter has taken the helm when we see these horrifying post-pandemic effects on vulnerable people (many were confined to home alongside their abusers) seeking MAF's support, victims who could not utilise the safety of school or job networks - and this sobering impact is reflected in our statistics.

Severe mental health issues, particularly in the young, are a terrible legacy of Covid. Over 2022-23 and the period under review, the NSPCC gave 8,507 counselling sessions to Scottish children via Childline. 54% of calls were focused on emotional and mental health issues.

In the same month as our AGM, however, some very good news was that our Director Gillian Urquhart received a truly deserved accolade with a Highly Commended Certificate for her Social Leadership Skills from the Scottish Women's Awards. It was recognition of the truly inspiring way from the very first days of lockdown that Gillian adapted ways of working and service delivery to make sure adults and children most in need got vital support, continuing our work in the most challenging of circumstances.

The last few years have highlighted -whatever our circumstances- how important a home is. Most importantly it should be a refuge from the world- but for some souls it may not fulfil that role. Gillian and her team ensure that while our base at MAF has grown by a third, and our new extended west wing is stunning, with a beautiful mural in our Corridor of Hope being the icing on the cake, we have not lost the sense of the safe place it represents to many.

An exciting highlight as the financial year ended was to see the setting up of a hub in Glasgow, in prestigious premises in Buchanan Street for those clients with city post codes. Several new staff (to be recruited in summer) will join very experienced staff member Janine Lamont, appointed as Manager from April 1st.

Janine will ensure over the next financial year that our vital work will continue there too, based on the same model of care, the exact same values and will carry out Moira's legacy to the identical high standard achieved at Mavisbank Street.

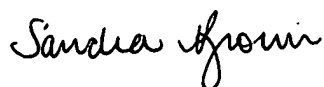
Founder's Report (continued)
for the year ended 31 March 2023

The new hub is in safe hands, and talking of Safe Hands, a personal highlight was helping to identify funding to allow two staff members to go through specialist practitioner training in Protective Behaviours in order that I can 'pass on the baton.' Very well evaluated training courses ran from January 2023 to allow them to hone their skills, indeed 100% of well over 50 attendees rated Safe Hands as training they would highly recommend. I believe both trainees are likely to gain accreditation from a UK assessor within months. Successful completion would ensure that our training portfolio could be developed more widely in 2024.

Matty McVarish, our amazing Global Ambassador, continues to be a key figure in the Brave Movement pushing for a seat at the Council of Europe representing the interests of survivors which is now within touching distance thanks to hard work. Now residing in Scotland, we hope to see more of Matty in person, and we were able to send MAF's best wishes to him and partner James when they married on the bonnie banks of Loch Lomond in December 2022.

Also nearer home, the Scottish 'Bairns Hoose' – which MAF has campaigned for since Day One based on the Scandinavian model- has become a reality. Five pilot areas were identified in early 2023; we are not yet clear on where all geographical locations will be. MAF hopes to participate in partnership with others in the second phase after trials end, likely 2025-26.

There is much to be proud and grateful for over such a bumpy year. While we know real financial turbulence has not subsided, the truth is that our services have never been more needed, and it is stunning what has been achieved over the twelve months under review. However, it is clear and must be acknowledged that 2024 is shaping up to be a year where MAF will meet challenges as never before, and these critical demands may prove to be the toughest we have ever encountered. To those who continue to support us with their funding, their valuable time as volunteers, advisers, trustees, or staff, and to those who give pro bono support in so many ways, my deepest thanks.



Sandra Brown, OBE
Founder

**Report of the trustees
for the year ended 31 March 2023**

The trustees, also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for year ended 31 March 2023. 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company No. SC205665 (Scotland)

Registered Charity No. SC029979

Registered Office 3 Mavisbank Street, Airdrie, North Lanarkshire ML6 0JA

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) Redwood Bank (Letchworth)

Trustees	Staff Employed 2022-23	Job Title
Sandra Brown	Gillian Urquhart	Chief Executive Officer
Sheena Pollock	Maria Hanlon	Service Delivery Manager
Mina Campbell	Janine Lamont	Positive Steps Project Coordinator
Maggie Docherty (resigned Nov 22)	Audrey Leckie	Positive Steps Project Worker
Kirstin Naismith (resigned Nov 22)	Laura Fawcett	Positive Steps Administrator
Peter McCrossan (appointed Chair Mar 23)	Margaret Mills	Family Co-ordinator
Paul Di Mascio	Vicki Arnold	CSO- Ch & Young People (left Dec 22)
Stephen McLellan	Ann Fabiani	CSO- Children, Young People & Adults
Rukhsana Saleem (appointed Sept 23)	Erin Foley	CSO- Children & Young People
Angela Donaldson (appointed Nov 22)	Jo Marsh	CSO- Children, Y. P. & Adults
Kerry McGhee (appointed Nov 22)	Chaimae Baqqari	CSO- BAME Worker -Adults
Javita Narang (appointed Jan 23)	Lee Paterson	CSO- Adults
	Gillian Wardhaugh	CSO- Adults
	Leigh Robinson	Finance Manager
	Kirsten Jorgensen	Administration Supervisor
	Stephanie Flood	Administrator

**Report of the trustees
for the year ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS *(continued)*

Trustees	Staff Employed 2022-23	Job Title
	Debbie White	Administrator
	Angela Gribben	Freelance Worker and Volunteer Co-ordinator

STRUCTURE, GOVERNANCE & MANAGEMENT

The Governing document is referred to as The Constitution. The charitable company 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 31 March 2019, and lodged at Companies' House.

Induction and training of new Trustees

There are several changes to our current Board, with the resignation of retiring Chair Maggie Docherty, and by Trustee Kirsten Naismith. Rukhsana Saleem is having a sabbatical year. A development day in March was able to be held for Trustees Staff and Therapists, where Peter McCrossan was welcomed as Chair of the Board. Newest Trustees Angela Donaldson, Kerry McGhee and Dr Javita Narang had the opportunity to attend as part of their induction. All potential trustees must follow due process to become a Trustee, then have specific training as required; several courses have been undertaken over the year by various Trustees. The Director and one other staff member have responsibility for PVG compliance. All MAF staff, Trustees, therapists and volunteers complete mandatory police disclosures. A Trustees Handbook was recently upgraded. *MAF Board Advisers:* Paul Pia has given expertise on charity law and governance, Phil Wheeler on finance, John Jess on quality and Marcello Mega on publicity and reputation issues. Kirsten Naismith is now an adviser on our services and client support, while Margaret Wallace retired in November 22.

Organisational structure 2022-2023

There has been some change to the operational structure. The staff continues to be led by Director Gillian Urquhart, with Maria Hanlon as Service Delivery Manager having responsibility for co-ordination and evaluation of operational services. Margaret Mills continues as Family Co-ordinator. Vicki Arnold moved to Aberdeen in late 2022 and Lynne Thomas -who left in 2021 for a new post- is now part of our pool of sessional therapists. Chaimae Baqqari continues to have a remit for BAME groups. Audrey Leckie's role changed to encompass Positive Steps Project work. The Volunteer Co-ordinator role is continued by Angela Gribben, a freelance consultant long associated with MAF. Angela also advises on issues of governance, evaluation, social media and communication, as well as promoting services, and our Training Portfolio. Leigh Robinson remains as Finance Manager, while Kirsten Jorgensen continues the role of Administrative Supervisor. Stephanie Flood continues in administration with Debbie White, and Laura Fawcett remains as dedicated administrator for the Positive Steps Project. Janine Lamont was successful in March in gaining the role of Manager at the new Glasgow Hub which she oversees from April, involving recruiting several posts. Over the year, the number of sessional therapists utilised for specific therapies averaged around 10 people.

Chairs since launch of Charitable Company:

Adam Ardrey	2000-2002
Fiona Leggat	2002-2004
Catherine Thomson	2004-2008
Janet McGill	2008-2010
Paul Pia	2010-2015
Maggie Docherty	2015-2022
Peter McCrossan	2022-Present

Honorary Patron - Janet Anderson Hart



**Report of the trustees (continued)
for the year ended 31 March 2023**

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.

Company Members -Sandra Brown, Sheena Pollock, Paul Pia, Maggie Docherty, Phil Wheeler, with Peter McCrossan due to be invited to join during financial year 2023-24.

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

All Board Members and Advisers, who are not required to attend Board Meetings but may do so, 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) the Trustees, and Advisers as required. CEO Gillian Urquhart is over all staff, therapists, and volunteers and attends Board Meetings. Mina Campbell, Secretary, is also our 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 Cross-Party Parliamentary Working Group on Survivors of CSA.
- Member of VANL's Children and Families Forum Lanarkshire.
- Member of the Scottish Human Rights Consortium.
- Member of N Lanarkshire CVS Mental Health and Wellbeing Network

COLLABORATIVE LINKS

- Children 1st, incorporating Childline and Parentline.
- Kingdom Abuse Survivors Project, and Safe Space, Dunfermline, Fife.
- Rape Crisis Lanarkshire.
- Break the Silence, Kilmarnock, Ayrshire.
- WRASAC in Dundee, WRASAC in Perth and Kinross.
- 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:

Addiction Services, Social Work, Barnardos, Criminal Justice, Glasgow Links Practitioners Project, GAMH, Health in Mind, Scottish Association for Mental Health, Future Pathways, NHS- namely CAMHS , GPs, Health Visitors, Health & Social Care Alliance Scotland, Citizen's Advice Bureau, Routes to Work, Glasgow Council on Alcohol, Self-Management Network, Thriving Survivors, Inspiring Scotland, Wellbeing Scotland.

**Report of the trustees (continued)
for the year ended 31 March 2023**

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 charitable company amounting to £100K with an annual cap of £1 million. This arrangement continues for the period 2023-2024.

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:

Moira Anderson Foundation's vision is to live in a world free from Child Sexual Abuse.

Our Mission:

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

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 was refreshed in 2021, 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 2023**

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 several 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 a welcome endorsement of inclusion evidence and our promotion of equal opportunities for all genders. A sub-group set up in the year under review is working towards the Gold Award and producing a separate policy specific to LGBTQ+ matters which we hope will be operational in 2024. Trust and mutual regard is integral to all we stand 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
- Building links with the BAME communities to ensure awareness that MAF is inclusive
- 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.
- Assisting 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 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.

CLIENT STATISTICS & TRENDS:

Cases supported from the charitable company's inception reached **6157** as at 31st March, 2023. **837** referrals were made, compared with last year's figure being **809**. **Of these 837, the breakdown shows 79% were females, 20.5% were males and 0.1% were other.** Growing waiting lists have been our biggest challenge, forcing us to be very creative with service delivery. We now also record those supported between initial referral and therapy starting up, eg, telephone/ What's App, as these total **1,078** clients in the period under review. We are continually working with our IT team to ensure our Database is as relevant as it possibly can be for reporting purposes.

**Report of the trustees (continued)
for the year ended 31 March 2023**

CLIENT STATISTICS & TRENDS (continued):

Despite policy interventions here in Scotland over the last three decades violence against women remains at 'epidemic' levels in 2023 according to *Engender* the national advocacy organisation. The statistics for CSA are equally stark. Between 2020-21/ 2021-22 figures for sexual crimes jumped by **15%**, to **15,049** reported incidents. This rise highlights the need for long-promised reforms proposed by Lady Dorrian eg for pre-recording witness evidence and to grant anonymity to victims of rape or other sexual offences to be fully implemented. Her recommendations in our view urgently need to be key priority for the Scottish Government over 2023. While debate rages about juryless trials for rape, government figures show rape and attempted rape have had the lowest conviction rate of **all** crimes each year for the last decade. In 2021-2022, just half of rape and attempted rape trials ended in conviction compared to the general overall conviction rate of **90%**. In other words, **only 10% of cases get to court, and only 5% of reported rapes get a conviction, which is unacceptable.**

Of our **837** referrals, under-18's had **127** in their age range- females **104**, males **22** Other **1**.

The youngest child MAF supported was 3 yrs old from the 3-5 age group. (girls 5, boys 2).

The prevalent age range remains the **6-16** category with **102** affected: **85** girls, **16** boys, other **1**.

For adults, the statistics show over 18's figures increased: **710** compared to **651** in 2021-22. Females: **509** Males: **141** Other: **1**. This represents a rise of approximately **10%** in adult clients.

The highest category is age group **26-45**, representing **54%** or **356** of all adult referrals. Within this same group, females account for **80%** of that total, endorsing the *Engender* statistics mentioned.

Our Positive Steps programme provided **350** individual support appointments which were offered to **89** people. Of these **247** were attended, with **28** no shows, **20** cancellations with notice and **55** without notice. **6** individual assessments were carried out prior to the in-house Hands on Health course start up, enabling people to make informed choices beforehand on setting goals to help progress their life *

123 individuals engaged with our complementary therapies over the year. **18** were registered to attend our Peer Support Gp. It is weekly and face to face, while **7** people attended the virtual version, enabling those who face barriers to participation to access longer term support. **3** Hands on Health groups ran during the period under review, with **21** people completing the course. **2** ran in Glasgow, **1** in Airdrie. Where courses were external 1:1 assessments did not feature. Through our partnership within the Glasgow Satellite Service we have seen opportunities post-pandemic to further promote our unique services aimed at survivors with long-term health conditions. Additional funding of over £13K secured for continued work helped ensure that the City Centre premises previously identified for 22-23- progressed relatively smoothly. So much hard work has paid off for Janine and her team on the Positive Steps Project, and they are shortlisted for several national autumn awards.

MAF's long-running popular weekly Pop-In group lost trusted facilitators Jeanette Kirkham and Marie Gault with the retirement of both. It is a lifeline for many, but from autumn 2022 regular contact has been ongoing with staff members Gillian Wardhaugh and Moira Hughes facilitating group meetings.

**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 2023**

GOVERNANCE

The following core objectives and key targets are contained within our updated Strategic Plan for 2023-2028. 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 relevant therapy for affected family members.
- provide complementary therapies and self-management resources to benefit CSA survivors.
- develop existing partnerships and further expand our outreach service geographically
- assist with other advocacy needs as required
- 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, via website, social media, press, newsletters etc.
- contribute to Parliamentary Cross-Party Group for Survivors of CSA and responses needed.
- assist with the National Inquiry set up by the Government for survivors from In-Care Institutions.
- assist with children and other vulnerable witnesses accessing Scotland's Bairnshoose model.
- partner with like-minded agencies to promote a collaborative approach on projects & initiatives
- recruit and develop the skills of volunteers to assist us, eg, help with fundraising initiatives.
- deliver a training portfolio of interest to peers, etc 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 2023-2024 will be to:

1. Review & amend all key areas and objectives of the Strategic Plan 2020-25 during the 'bedding in' period for new Chair in autumn 2023
2. Promote quality assurance via projects identified by Quality-of-Service Steering Gp to Board
3. Continue to streamline evaluation processes with further promotion of QR coding
4. Promote successes, services & training on website more cohesively
5. Build on new funding sources identified by fundraising consultants for specific training projects
6. Recruit & train more volunteers to top up pool, devise fresh format for plans eg on events calendar, ideas for Moira remembrance garden in Spring 2024 co-ordination of rota duties, etc.
7. Develop a marketing subgroup to consider promotion of our own training in particular
8. Provide more networking events /invite potential key personnel keen on training opportunities
9. Continue Partnership with Glasgow Links Practitioners' Project to develop and promote the new Glasgow Hub and deliver training programmes in a variety of settings
10. Further develop collaborative partnerships to enhance referral routes eg Future Pathways and progress research to justify further help for BAME survivors, with a project (pending funding)
11. Undertake collaborative partnerships to promote MAF's work eg potential Bairnshoose work.
12. Utilise the new website format and more social media opportunities to promote our services
13. Utilise our twice-yearly newsletter to seek wider distribution
14. Work towards Gold Status Award for LGBTQ+ and streamline policies on gender matters
15. Nurture the Young Person's Group to build on Listening Fund work to help us assess services

**Report of the trustees (continued)
for the year ended 31 March 2023**

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, a client eg adult/young person. Some groups are short-life working groups- a new one for early 2024 will be a marketing Sub-Gp. Others are more ongoing eg. the Strategic Planning sub-group which devised various elements of Strategic Planning 2023-28. This included 5 key strategic priorities and a number of key objectives to develop strategies for 5 areas:

Capacity, Demand & Resources
Training & Development
Staffing & Service Provision
Governance
Measurement, Evaluation & Quality

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 & diversify 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 to raise awareness of CSA and its harmful effects on survivors through our own training programmes including digital and self-managed means.
5. To ensure good Governance by attracting Board Members with awareness of social and legislative changes which may impact our work, and having relevant skills to be proactive, drive our strategic priorities, and review progress towards achieving a sustainable future.

Risk, Safeguarding, H & S & Quality are standing items on Board Meeting agendas. A **Quality-of-Service** delivery group was approved and is now meeting regularly. An **Outcomes Group** assesses how well we are listening to our clients and evaluates benefits. Additionally, there is a **Peer Support Group**, a **Client Advisory Group**, a **Women's Group**, a **Parent Group** and a **Pop-In Group**.

Other Groups for 2023-24:

A **Volunteer Protocol Group** will establish better clarity around roles and boundaries. A **Finance Sub Group** was set up in Spring, 2023 and a **Marketing Sub Group** is planned for January 2024.

Training Developments:

Founder Sandra Brown identified 2 staff in June 2022, to work towards accreditation for Protective Behaviours as Safe Hands Trainers with much of the study done outwith working hours. While no funding was secured to help the 2 individuals attend 4 days of UK training in November 2022, some 10K from Awards for All was secured to allow the trainees to hone their skills from January 2023 on a regular basis. This proved a significant help in confidence building, along with consistent mentoring. The aim was achieved to gradually build up capabilities for a) delivering a one hour presentation on Safe Hands ideal for interested groups face to face or virtually and b) delivering to those wishing to attend the 2 Day Introductory Course to receive certification. Both trainees are due to be observed by a national external trainer over 2 days and it is hoped, they will receive accreditation for delivering the course material to the level required before the end of the next financial year. Successful completion of Training for Trainers in this field will lend itself to MAF marketing the programme to other agencies.



**Report of the trustees (continued)
for the year ended 31 March 2023**

GROWTH & SUSTAINABILITY:

Operations have still rolled out despite a cost-of-living crisis becoming significant early in the period under review. Upgraded facilities including the new west wing in Airdrie meant larger heating bills just as energy firms raised their tariffs, and streamlining security systems across a much larger footprint was not cheap, but essential for safety reasons. A stunning new Glasgow hub for clients with city postcodes has also inevitably incurred some associated start-up costs.

We maintained a high profile over the year. As well as our Director's success having her Social Leadership Skills recognised at the Scottish Women's Awards, three staff graduated from University in 2023 and Janine Lamont, Chaimae Baqqari and Gillian Wardhaugh after much hard work, now proudly hold the SCQF Diploma, Level 11, in Cognitive Behavioural Therapy and Group Work.

Our International Ambassador Matthew McVarish has been a key leader among international activists driving a global strategy and propelling the Brave Movement from strength to strength. He helped ensure that CSA was on the discussion agenda of G7 Summit Leaders in June 2022, and we now have the remarkable development in 2023 that Matty has a permanent seat representing survivors at the Council of Europe where 48 nations gather- to push for improvements to child protection laws.

Following a meeting where he and Sandra met relevant politicians at Westminster in November 2021, his work to highlight online child safety and MAF's services has been endorsed by local MP Anum Qaisar who brought a framed certificate of recognition to our Airdrie base in Spring this year. She particularly recognises the stance Matty has taken in Brussels by demonstrating outside the EU Parliament, and demanding that MEPs be brave, clean up the internet and pass the proposed online safety regulation. We're in awe of Matty's clear leadership abilities, and the respect he has globally.

Indeed we are lucky that we do have very strong leadership capabilities to sustain us: *"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). Director Gillian Urquhart, Maria Hanlon and Kirsten Jorgensen all achieved full completion of The Inspiring Leadership Programme, a special course funded by Inspiring Scotland and the Scottish Government.

We are glad that succession of our Chair Maggie is addressed by Peter McCrossan taking the reins. A huge plus was adding three new Trustees, at least one with finance and analytical skills high on our wish list, and it has come about. Angela Donaldson has that specific background; Kerry McGhee has a solid senior management career in social work and the voluntary sector; while Dr Javita Narang is a respected former Edinburgh University researcher who carried out her PhD on CSA issues and was involved over the pandemic with some of our young clients for the Listening Fund Project.

There are natural leaders in our volunteer team too. They devise innovative ideas to raise cash and come up with fun events. A 20's Tea Party was a great success last summer, as was our Ladies Lunch 2022 which raised a remarkable amount of over 13 K. This was due to our total being matched by Epic Games, the US -based video games giant, whose employee Graham Lewis heard about MAF from our longest serving volunteer Anne Taylor. Thanks must go to both, and to Angela Gribben for co-ordinating the great efforts our volunteers make. Their next big project is creating a special remembrance garden around a memorial stone for Moira (due in February 2024.) As we enter a new financial year, and a new era with a different Chair shortly, it is also vital we keep Moira's case in the spotlight. An Audible podcast on Moira's story goes out early 2024 as a ten-episode series made by production company Chalk and Blade, and with global rights. This demonstrates that Moira and her story is still very much at the heart of what we endeavour to do at MAF, and the Foundation is the best legacy possible to ensure future generations are protected in a way she herself was not.

**Report of the trustees (continued)
for the year ended 31 March 2023**

FINANCIAL REVIEW

The net deficit of the charitable company in the year was £34,038 (2022: net surplus of £38,821) and the net assets as at 31 March 2023 were £337,633 (2022: £371,671). Of those reserves, £121,422 (2022: £121,830) are restricted for specific purposes with £216,211 total unrestricted reserves (2022: £249,841).

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 total reserves equivalent to four months of total expenditure remains appropriate, which is approximately £270,000. This would be required in either a crisis situation, or the winding up of operational services to cover all mandatory criteria, e.g. redundancies for permanent staff. The total reserves amount to £337,633 and so cover the level required above. The free reserves which are defined as unrestricted funds not tied up in fixed assets at the year end totalled £186,655 which is sufficient to cover over 9 months of unrestricted expenditure based on current year levels.

Subsequent to the year-end, the funding landscape has become more challenging and in particular unrestricted income has been more difficult to achieve. Forecasts for the 2023/24 outturn expect a further reduction on free reserves such that the Trustees have disclosed a material uncertainty with respect to going concern for the reasons set out in the going concern accounting policy in Note 1 to the financial statements.

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.



**Report of the trustees (*continued*)
for the year ended 31 March 2023**

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 charitable company's auditor is 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 charitable company's auditor is aware of that information.

Approved by order of the Board of trustees on 30 November 2023 and signed on its behalf by:



P. McCrossan
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 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2023, 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 auditor 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.

Emphasis of matter

We draw attention to the going concern accounting policy within note 1 to the financial statements, which indicates that in addition to the net deficit on unrestricted funds of £33,630 incurred by the charitable company during the year ended 31 March 2023, subsequent to the year end, financial forecasts prepared by the trustees have identified a further reduction on free reserves in 2023/24 and for the 12 months from the date of approval of these financial statements. While the trustees continue to seek additional funding opportunities and identify cost saving actions to be taken if necessary, taken together the trustees have identified that without certainty of unrestricted funding being obtained, a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern, and have set out the basis for this consideration in note 1 to the financial statements. Our opinion is not modified in respect of this matter.

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 trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' 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, included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company 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 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.

Auditor 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 regulations made under those Acts.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

As part of our planning process:

- We enquired of management of the systems and controls the charitable company has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud.

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

- Management informed us that there were no instances of known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company. We determined that the following were most relevant: Health and Safety; Data Protection Act 2018; employment law (including the payroll and pension regulations); and compliance with the UK Companies Act, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts Regulations 2006;
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which presents a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- 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 and key policies in place;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular the valuation of tangible fixed assets, the valuation and recoverability of debtors, and the application of accruals and deferred income; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is 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 recognise 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.

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 trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Keith Macpherson (Senior Statutory Auditor)

For and on behalf of Henderson Loggie LLP

Chartered Accountants

Statutory Auditor

Henderson Loggie LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

11-15 Thistle Steet

Edinburgh

EH2 1DF

30 November 2023



**Statement of financial activities (incorporating the income and expenditure account)
for the year ended 31 March 2023**

		2023 Unrestricted Funds	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds	2022 Restricted Funds £	2022 Total Funds £
	Notes						
Income from:							
Donations and legacies	2	147,843	599,087	746,930	72,184	606,851	679,035
Other trading activities	4	19,968	-	19,968	8,371	-	8,371
Investments	3	206	-	206	4	-	4
Charitable activities	5	9,389	-	9,389	3,480	-	3,480
Total income		177,406	599,087	776,493	84,039	606,851	690,890
Expenditure on:							
Raising funds	6	6,685	-	6,685	170	-	170
Charitable activities:	7	210,106	593,740	803,846	74,349	577,550	651,899
Total expenditure		216,791	593,740	810,531	74,519	577,550	652,069
Net (expenditure)/income		(39,385)	5,347	(34,038)	9,520	29,301	38,821
Transfer between funds	15	5,755	(5,755)	-	12,983	(12,983)	-
Net movement in funds		(33,630)	(408)	(34,038)	22,503	16,318	38,821
Total funds at 1 April 2023	15	249,841	121,830	371,671	227,338	105,512	332,850
Total funds at 31 March 2023	15	216,211	121,422	337,633	249,841	121,830	371,671

The notes form part of these financial statements

**Balance sheet
at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	29,556	36,429
Current assets			
Debtors	12	46,748	42,248
Cash at bank and in hand		315,509	348,492
		<hr/>	<hr/>
		362,257	390,740
Creditors:			
Amounts falling due within one year	13	(54,180)	(55,498)
		<hr/>	<hr/>
Net current assets		308,077	335,242
		<hr/>	<hr/>
Total assets less current liabilities		337,633	371,671
		<hr/>	<hr/>
Net assets		337,633	371,671
		<hr/>	<hr/>
Funds			
Unrestricted funds	15	216,211	249,841
Restricted funds	15	121,422	121,830
		<hr/>	<hr/>
Total funds		337,633	371,671
		<hr/>	<hr/>

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 30 November 2023 and were signed on its behalf by:



P. McCrossan
Chair & Trustee



**Statement of cash flows
for the year ended 31 March 2023**

	2023 £	2023 £	2022 £	2022 £
Cash flows (used in)/from operating activities				
Net (expenditure)/income	(34,038)		38,821	
Depreciation	13,323		12,482	
Movement in debtors	(4,500)		(27,233)	
Movement in creditors	(1,318)		(324)	
Interest received	(206)		(4)	
Cash (used in)/from operating activities		(26,739)		23,742
Cash flows used in investing activities				
Investment income	206		4	
Purchase of tangible assets	(6,450)		(12,677)	
Cash used in investing activities		(6,244)		(12,673)
(Decrease)/increase in cash and cash equivalents in the year		(32,983)		11,069
Cash and cash equivalents at the beginning of the year		348,492		337,423
Total cash and cash equivalents at the end of the year		315,509		348,492

Notes to the financial statements

1 Accounting policies

General information

The charitable company is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office 3 Mayisbank Street, Airdrie, North Lanarkshire ML6 0JA.

Statement of compliance

These financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

The financial statements are prepared in sterling which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £. They include the results of the charitable company's operations as indicated in the Report to the trustees, all of which are continuing.

The Moira Anderson Foundation meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

The trustees are aware that the charitable company incurred a net deficit on unrestricted funds of £33,630 during the year ended 31 March 2023 albeit retains sufficient total reserves of £337,633 to satisfy the overall reserves policy of £270,000.

Subsequent to the year-end, the funding landscape has become ever more challenging and the trustees have prepared forecasts and have made due and careful enquiry in relation to future funding opportunities. Forecasts for the remainder of financial year 2023/24 show further reduction in available unrestricted free reserves to cover the charitable company's core operating and overhead costs, albeit specific project funding for our services is still very much in demand. In looking 12 months ahead from the date of approval of these financial statements, securing core funding remains very difficult and as the charitable company has core costs, the trustees have identified that there exists a material uncertainty surrounding the adequacy of confirmed unrestricted funding and likelihood of additional unrestricted funding to give comfort over the charitable company's abilities to meet its core operational costs as they fall due. The trustees are of the opinion that funding will be obtained and are continuing to maintain close control over the operational finances and are willing to take cost-saving actions if necessary. In particular, additional emphasis has been placed upon applying for additional funding and a focus on securing unrestricted funding to support core costs.

The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that it is appropriate to continue to adopt the going concern basis of accounting in preparing the annual financial statements with the inclusion of the material uncertainty disclosure.

Income

All income including donated services is included on the statement of financial activities when the charitable company is 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.



Notes to the financial statements (continued)

1 Accounting policies (continued)

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 charitable company 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 charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Creditors

Creditors are recognised where the charitable company 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 charitable company 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 charitable company. 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.

Notes to the financial statements *(continued)*

1 Accounting policies *(continued)*

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 and key sources of estimation uncertainty

In the application of the charitable 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:

Useful life of tangible fixed assets

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.

Trade debtor recovery

Credit control is an important function which requires assessment, on an ongoing basis, of the recoverability of amounts due from debtors. Where recovery is in doubt, the trustees will adequately provide against this specific debt and will arrive at such conclusions based on the knowledge of the debtor and their "ability to pay". The trustees adopt a prudent approach to credit control.

Accruals

Trustees estimate the requirements for accruals using post year end information and information available from detailed budgets. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

Notes to the financial statements (continued)

2 Income from donations

	Unrestricted £	Restricted £	2023 £	2022 £
Grants				
Awards For All	-	9,900	9,900	-
Scottish Government – CYP early intervention	-	-	-	25,000
Scottish Government – Survivor Fund	-	209,125	209,125	209,125
Barcapel Foundation	-	13,440	13,440	-
Big Lottery Fund – Improving Lives	-	127,728	127,728	127,895
Blue Sky Paristamen	-	-	-	25,000
BBC Children in Need	-	27,771	27,771	26,736
Filial and Art Therapy - CYPFEIF	-	26,250	26,250	-
Kilpatrick Fraser	-	1,382	1,382	3,481
Henry Smith	-	-	-	17,550
Clothworkers	-	10,000	10,000	-
Health & Social Care Alliance Scotland	-	29,954	29,954	29,955
Inspiring Scotland – SOCAS	12,129	600	12,729	-
GCVS Wellbeing Fund	-	9,600	9,600	-
The Volant Trust	-	14,940	14,940	14,940
BOS Invest Fund	-	29,035	29,035	29,035
BOS 10% uplift	-	2,904	2,904	-
Health Improvement Scotland	-	-	-	1,143
Hospital Saturday Fund	-	10,000	10,000	-
Stafford Trust	-	-	-	4,800
Children's work	-	-	-	2,000
Robertson Trust	42,550	-	42,550	-
RS Macdonald Trust	-	14,897	14,897	14,604
Scotmid Community Connect Award	-	15,000	15,000	-
Postcode Lottery	-	-	-	16,524
Leathersellers	20,000	-	20,000	20,000
Leathersellers – Cost of Living	15,000	-	15,000	-
Make Tiny Changes	-	7,200	7,200	-
NHS Greater Glasgow & Clyde	-	9,600	9,600	-
Small Grants	-	29,761	29,761	58,813
Other donations received	58,164	-	58,164	52,434
	147,843	599,087	746,930	679,035

3 Income from investments

	2023 £	2022 £
Deposit account interest	206	4

4 Income from other trading activities

	2023 £	2022 £
Fundraising events	19,968	8,371

Notes to the financial statements (continued)

5 Income from charitable activities

	2023 £	2022 £
Provision of counselling, support and seminars	9,389	3,480

6 Expenditure on raising funds

	2023 £	2022 £
Advertising and PR	1,100	134
Fundraising cost of events	5,585	36
	6,685	170

7 Expenditure on charitable activities

	2023 £	2022 £
Training and education	17,489	9,736
Counselling and support	531,548	423,158
Support costs (see note 8)	254,809	219,005
	803,846	651,899

8 Support costs

	2023 £	2022 £
Indirect staff	140,153	105,205
Premises	55,816	70,516
Equipment hire, maintenance and depreciation	30,528	21,979
Telephone, postage and stationery	12,437	8,315
Legal and professional	7,929	6,775
Governance - Audit fee	7,620	5,930
Bank charges	326	285
	254,809	219,005

9 Net (expenditure)/income

	2023 £	2022 £
<i>Net (expenditure)/income are stated after charging/(crediting):</i>		
Depreciation – owned assets	13,323	12,482
Audit of the financial statements	7,620	5,930
Operating lease payments	27,000	15,000



Notes to the financial statements (continued)

10 Staff costs

	2023	2022
	£	£
Wages and salaries	400,997	318,849
Social security costs	26,993	18,266
Other pension costs	30,825	22,034
	<u>458,815</u>	<u>359,149</u>

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

	2023	2022
Management, administration and fundraising	5	8
Support workers	13	12
	<u>18</u>	<u>20</u>

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

The key management of the charitable company 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 £66,268 (2022: £51,588) and employer pension payments were £4,762 (2022: £3,817).

As a Board member Sandra Brown was reimbursed for expenses in the period of £2,739 (2022: £1,528). Included in expenses was £2,650 (2022: £Nil) in relation to training courses run by Sandra Brown, and £89 in reimbursement of expenses. Board member Javita Narang also incurred expenses of £891 (2022: Nil). Board Member Mina Campbell also incurred expenses of £37 (2022: Nil). No other trustees received reimbursement of expenses during the year to 31 March 2023.

11 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Total
	£	£	£
<i>Cost</i>			
At 1 April 2023	14,105	69,077	83,182
Additions	-	6,450	6,450
	<u>14,105</u>	<u>75,527</u>	<u>89,632</u>
At 31 March 2023	14,105	75,527	89,632
<i>Depreciation</i>			
At 1 April 2022	12,586	34,167	46,753
Charge for year	506	12,817	13,323
	<u>13,092</u>	<u>46,984</u>	<u>60,076</u>
At 31 March 2023	13,092	46,984	60,076
<i>Net book value</i>			
At 31 March 2023	<u>1,013</u>	<u>28,543</u>	<u>29,556</u>
At 31 March 2022	<u>1,519</u>	<u>34,910</u>	<u>36,429</u>

Notes to the financial statements *(continued)*

12 Debtors: Amounts falling due within one year

	2023 £	2022 £
Trade debtors	2,614	748
Other debtors	2,457	3,084
Prepayments and accrued income	41,677	38,416
	<u>46,748</u>	<u>42,248</u>

13 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	29,627	28,005
Social security and other taxes	10,242	11,047
Accrued expenses	14,311	16,446
	<u>54,180</u>	<u>55,498</u>

14 Operating lease commitments

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

	2023 £	2022 £
Within 1 year	27,000	15,000
Within 2 – 5 years	108,000	8,014
Greater than 5 years	54,000	-
	<u>189,000</u>	<u>23,014</u>

Notes to the financial statements (continued)

15 Movement in funds

	As at 1 April 2022 £	Income £	Expenditure £	Transfers	As at 31 March 2023 £
<i>Unrestricted funds</i>					
General fund	249,841	177,406	(216,791)	5,755	216,211
<i>Restricted funds</i>					
Awards For All	-	9,900	(5,196)	-	4,704
Scottish Government – Survivor Fund	-	209,125	(209,201)	76	-
Barcapel Foundation	-	13,440	(6,960)	-	6,480
Big Lottery Fund – Improving Lives	38,338	127,728	(128,213)	-	37,853
Blue Sky Paristamen	13,043	-	(13,058)	15	-
North Lanarkshire Council	315	-	(353)	38	-
BBC Children in Need	9,339	27,771	(28,148)	-	8,962
Filial and Art Therapy - CYPFEIF	-	26,250	(26,608)	358	-
Kilpatrick Fraser	3,481	1,382	(3,481)	-	1,382
Henry Smith	(1)	-	-	1	-
Clothworkers	-	10,000	(660)	(1,590)	7,750
Health & Social Care Alliance Scotland	9,485	29,954	(32,800)	-	6,639
GCVS Wellbeing Fund	-	9,600	-	-	9,600
The Volant Trust	6	14,940	(14,946)	-	-
BOS Invest Fund	5,780	29,035	(29,034)	-	5,781
BOS 10% uplift	-	2,904	(2,904)	-	-
Health Improvement Scotland	175	-	(175)	-	-
Hospital Saturday Fund	-	10,000	(5,151)	-	4,849
Stafford Trust	4,800	-	(3,364)	-	1,436
WCT Trust	2,000	-	(2,000)	-	-
RS Macdonald Trust	11,815	14,897	(15,798)	-	10,914
Scotmid Community Connect Award	-	15,000	(15,045)	45	-
Postcode Lottery	12,455	-	(12,471)	16	-
SOCAS (Supervision Funding EMDR Training)	-	600	-	-	600
Make Tiny Changes	-	7,200	(2,906)	-	4,294
NHS Greater Glasgow & Clyde	-	9,600	-	-	9,600
Small Grants	10,799	29,761	(32,414)	(4,714)	3,432
Glasgow Community fund	-	-	(2,854)	-	(2,854)
	121,830	599,087	(593,740)	(5,755)	121,422
Total funds	371,671	776,493	(810,531)	-	337,633

Transfers between funds represent either the clearance of deficits on restricted funds or the release of restricted funds when the project has concluded and there is no clawback in relation to underspends.

Notes to the financial statements (continued)

15 Movement in funds

	As at 1 April 2021 £	Income £	Expenditure £	Transfers	As at 31 March 2022 £
<i>Unrestricted funds</i>					
General fund	227,338	84,039	(74,519)	12,983	249,841
<i>Restricted funds</i>					
Scottish Government – CYP early intervention	-	25,000	(25,000)	-	-
Scottish Government – Survivor Fund 2022	-	209,125	(209,125)	-	-
Big Lottery Fund – Positive Steps project	29,495	-	(27,347)	(2,148)	-
Big Lottery Fund – Improving Lives project	-	127,895	(89,557)	-	38,338
Blue Sky Paristamen	-	25,000	(11,957)	-	13,043
North Lanarkshire Council	740	-	(425)	-	315
BBC Children in Need	-	26,736	(17,397)	-	9,339
Foundation Scotland – The Volant Trust	-	14,940	(14,934)	-	6
Kilpatrick Fraser	-	3,481	-	-	3,481
Henry Smith	9,710	17,550	(27,261)	-	(1)
20/20 Campaign	3,459	-	(3,459)	-	-
Health & Social Care Alliance Scotland	-	29,955	(20,470)	-	9,485
Corra Foundation - Listening Fund	2,246	-	(2,246)	-	-
BOS Invest Programme	5,780	29,035	(29,035)	-	5,780
Julia & Hans Rausing Trust	3,006	-	(3,006)	-	-
Healthcare improvement Scotland	4,984	1,143	(5,952)	-	175
Co-op	1,159	-	(1,159)	-	-
North Lanarkshire Council Community Grants	9,999	-	-	(9,999)	-
Inspiring Scotland – SOCAS	13,384	-	(13,384)	-	-
Inspiring Scotland – Covid – Outdoor Support	568	-	(568)	-	-
Small grants	20,982	58,813	(68,160)	(836)	10,799
RS Macdonald Trust	-	14,604	(2,789)	-	11,815
Postcode Lottery	-	16,524	(4,069)	-	12,455
Stafford trust	-	4,800	-	-	4,800
WCT Trust	-	2,000	-	-	2,000
Donations	-	250	(250)	-	-
	105,512	606,851	(577,550)	(12,983)	121,830
Total funds	332,850	690,890	(652,069)	-	371,671

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

Awards For All
Scottish Government – Survivors fund
Barcapel Foundation
Big Lottery Fund – Improving Lives
Blue Sky Paristamen
BBC Children in Need
Filial Art Therapy - CYPEIF
Kilpatrick Fraser

Training of trainers for Safe Hands
Intensive support by a key link worker
Trauma counselling & complementary therapies at GSS
To support the Client Support team in their work with survivors
To support the production of a video with the MAF Champions
Counselling and play counselling support
Funding for counselling
Funding towards capital purchases



Notes to the financial statements (continued)

15 Movement in funds

Henry Smith	Core funding and purchase of fixed assets
Clothworkers	For internal security and kitchen refurbishment
Health & Social Care Alliance Scotland	Funding for satellite service in Glasgow
Inspiring Scotland - SOCAS	Supervision funding got EMDR Training
GCVS Wellbeing Fund	Counselling costs at Glasgow Hub
The Volant Trust	Funding for client support co-ordinator
BOS Invest Fund	Funding for client support co-ordinator
Health improvement Scotland	Funding for an engagement exercise regarding Barnahus standards
Hospital Saturday Fund	Funding for adult counselling
Stafford Trust	Funding for GSS room hire
WCT Trust	Funding for under 25 client support co-ordinator & counselling
RS Macdonald Trust	Client support co-ordinator & counselling
Scotmid	Funding for counselling
Postcode Lottery	Funding for client support co-ordinator & counselling
Make Tiny Changes	Therapeutic group for young people
NHS Greater Glasgow & Clyde	Contribution towards delivery of integrative therapy at Glasgow Hub
Small Grants	Various small grants for different purposes

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Tangible fixed assets	29,556	-	29,556
Current assets	186,655	121,422	308,077
Total	216,211	121,422	337,633
	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Tangible fixed assets	36,429	-	36,429
Current assets	213,412	121,830	335,242
Total	249,841	121,830	371,671

17 Related party disclosures

Total donations received from trustees during the year without conditions were £352 (2022: £728).

18 Ultimate controlling party

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