

Charity registration number SC047929 (Scotland)

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees** Andrew Pennycook (Chairperson)  
Tracey Lamb (Secretary)  
Fiona Wilkie (Treasurer)  
Amy Graham (Vice Treasurer)  
Heather Watson  
Ann France  
Brian Johnstone

**Charity number (Scotland)** SC047929

**Principal address** The Gateway  
North Methven Street  
PERTH  
PH1 5PP

**Independent examiner** Derek Grant, CA  
MMG Chartered Accountants  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

**Bankers** Bank of Scotland  
Banking Direct Scotland  
41 South Gyle Crescent  
EDINBURGH  
EH12 9BB

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# **SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) CONTENTS**

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# **SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

## **Objectives and activities**

S.H.I.P. is dedicated to enhancing the lives of children with additional support needs and physical and sensory disabilities, as well as those who care for them. We focus on improving their quality of life by promoting health, education, and well-being through engaging play and leisure activities. Our mission extends to supporting social integration within the community and providing assistance to families and caregivers. At S.H.I.P., our highly dedicated volunteers and staff ensure that each child's individual needs are met within a secure and structured environment.

Our vision is to expand our impact across Perth and Kinross, providing inclusive experiences and valuable opportunities for an increasing number of children with additional support needs and their families. To accomplish this, we strive to enhance learning opportunities, offer respite to parents and caregivers, and support the well-being of both children and their families. We also aim to engage volunteers within local communities to provide support and assistance to children with additional support needs.

## **Achievements and performance**

2023/24 has been another successful year for SHIP, including the following highlights:

SHIP has supported 215 families and has offered a total of 24,680 hours of inclusive activities and respite over the year. Over the year we have supported children through our youth clubs, Saturday clubs, Rural youth clubs, young adult group, after school clubs and Holiday Clubs. The children and families have contributed to the planning of services and future plans for the charity making S.H.I.P services relevant to those that are using them. Families reported over the year S.H.I.P has been fundamental in improving their whole families mental and physical wellbeing.

The **After School Club** ran from Fairview School throughout 2023/24 and for the use of the building we are very grateful. This group is allowing families to have access to sessions straight after school, meaning that they can continue to work, take on employment knowing that their child is well cared for, start to study/re-train giving their family better opportunities or allowing families to collect other siblings building strong family relationships before their caring role beings. After school club supported 38 families (39 children) from 10 schools across Perth and Kinross. The groups ran Monday to Friday 3 – 5.30pm term time and transport was provided to families ensuring that the group was fully accessible to all. Families have reported that without this service their families would have been financially worse off as they would have had to stop work or reduce their hours. Others have reported that it has allowed them time to spend with other siblings doing homework etc, giving them the opportunity to build stronger family relationships, improving family life. Demand for after school club has been high with three people on the waiting list at the end of the financial year.

**Holiday Clubs** ran for a total of eight weeks throughout the year from Fairview school; 1 week in April, 5 in Summer (1 week at Glenearn Community Campus), 1 week in October and Christmas school holidays. Within the whole year S.H.I.P. supported 197 children (544 Carers/young carers) with holiday respite care & childcare, supplying 9,687 hours of respite/care. S.H.I.P. secured funding from Shared Care Scotland (Better Breaks), Access to childcare fund and FIHP fund allowing S.H.I.P. to provide respite places and childcare spaces for working families. Within the FIHP fund we supplied families with packed lunches for the children and a healthy meal home (which they cooked). Once again spaces for Holiday clubs were heavily subsidised to parents by these three funds – Cost to parents £25.00, actually cost to run a holiday club day per child £73.68.

The demand for holiday clubs has been increasing, with families requiring as much assistance as possible through these times. Families have reported a positive increase in their mental wellbeing throughout the holidays knowing their children are safe and being included within their community.



# **SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Saturday clubs** have maintained two sessions (AM and PM) per week term time. Each week the sessions have been attended by 15 young people per session. The sessions are themed per week which the children and young people are involved in, this ensures the children's voices are listened too and the sessions are relevant to their needs. These clubs have offered families 3,000 hours of respite over the year.

**Rural clubs (Crieff and Kinross)** have increased in popularity over the year, with an increase in family engagement. Crieff club runs from Strathearn community campus on a Thursday (6.30 – 8pm) and has between 12-14 young people attending every week. Kinross club runs from Loch Leven Community Campus on a Tuesday (6.30 – 8pm) and has 6 young people in attendance. Feedback has been positive with the children feeling less isolated saying they enjoy going to clubs that everyone understands them. Moving forward families would like S.H.I.P. to look at more rural services.

**Family engagement** – Our family engagement officer has run family coffee and chat session throughout the year. These sessions have been well attended with parent/carers stating that it has benefited them to have peer support sessions with people who have lived experiences.

Information has been sent out to families on carer fayres, transition guidance and available benefits/funding to parents.

During December S.H.I.P. held a Christmas party for the children and families attending our services. The event was attended by 110 people and a run by the committee and the family engagement officer. The children and families have requested this to be repeated as it was a great way to celebrate all together.

Throughout the year S.H.I.P. have also been part of the promoting variety partnership with PKAVS carers, Parent to Parent, Home start and ADHD support Perth. This partnership is to support carers in the caring roles giving them an opportunity to get together with coffee and chat sessions, information sessions and rural engagement events. This has given us the opportunity to engage & support more families across Perthshire.

**Partnership working** - We would like to thank Fairview school, Glenearn Community Campus, Gleneagles day opportunity Centre, Loch Leven Community Campus and Strathearn Community Campus for allowing us to use their building to provide our vital services.

SHIP have continued to build strong positive working relationships with Perth and Kinross Council, within local schools, inclusion team, Children & disability team, NHS, PKAVS, young carers, Parent to Parent, Home Start, ADHD Support Perth, Volunteers Matter, Benardos and Developing the Young Workforce (DYW).

Throughout the year we have had the support of local organisations to help run activities within our services. These organisations include Cee Cee Entertainments, Saints in the Community, Singing rainbows, Perth Judo and Selkie Music.

We acknowledge without the help and collaboration with our partners SHIP could not provide a high quality inclusive service.

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Duty of Candour**

There have been no duty of Candour events to report to the board or Care Inspectorate.

**Volunteers**

We are also extremely grateful to our wonderful team of volunteers whose participation and support play a vital role in the success of the charity. We are proud to say we now have around 85 active volunteers, these dedicated and inspirational individuals are the backbone of our charity.

**Staff/Committee**

The charity has maintained Andrew Pennycook as Chairman, Tracey Lamb as Secretary, Fiona Wilkie as Treasurer, Amy Graham as Vice Treasurer. We are delighted to maintain the support of Heather Watson, Brian Johnstone and Ronan McDermott as an ordinary members.

We have been delighted to welcome Elise Johnston to the S.H.I.P. Team as Volunteer Coordinator. Elise joined in January 2024 and has already made a huge impact on volunteer numbers.

In 2023/24 the service was supported by 33 part time sessional staff and 3 full time staff that have ensured, through their dedication, children within Perth and Kinross have enjoyed and been included in social activities/groups. These opportunities and experiences have enriched the young people's lives and offered respite to families. The committee would like to thank all the staff and volunteers for their continued hard work and support, they have been an inspiration.

Staff wages increased by 10% this year recognising the rising cost of living, supporting staff through this difficult time.

**Fundraising and Donations**

The charity has continued to receive generous support from the local community and businesses, and we would like to thank everyone who has supported us through fundraising and donations.

This year saw S.H.I.P. organising a bingo, quiz and race nights, which have been well attended by family and friends of S.H.I.P. A huge thank everyone for all their support.

A special thank you to those who took part in the Kilt walk and raised a massive £5,200.

**Trustee's payment and expenses**

There were no payments or expenses during the year to Trustee's (2023 - £Nil).



# **SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **Financial review**

As detailed in the financial statements, the charity suffered a net deficit of £16,204 (2023 - net surplus £7,121) giving a balance of £154,524 (2023 - £170,728) at the end of the year.

## **Reserves policy**

The committee thanks all bodies and individuals that have provided funds to support the charity. The committee recognises that the charity has a set of responsibilities to the staff that it employs and to the users of the services. We have therefore adopted a policy of working towards building a reserve of funds that would enable the charity to run for six months without additional funding which equates to £178,367 (2023 - £125,062). As such the reserves policy has not been met and the trustees are looking at ways to increase the reserves held.

The committee thank all bodies and individuals that have provided funds to support the charity. The committee recognises that the charity has a set of responsibilities to the staff that it employs and to the users of the services. We have therefore adopted a policy of working towards building a reserve of funds that would enable the charity to run for six months without additional funding.

We have obtained grant funding support from:

- The National Lottery
- The Gannochy Trust
- Perth & Kinross Council
- Better Breaks
- ACF Children in Scotland
- FIHP fund

The trustees have the power to invest the monies of the charity, not immediately required for the furtherance of its objects, in such investments, securities or property as may be sought fit, subject to such conditions and consents as may be imposed or required by law.

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied systems have been put in place to mitigate exposure to the major risks. These procedures are periodically reviewed to ensure that they continue to meet the needs of S.H.I.P.

The vision for the future will see us develop and grow our services as we continue to support children with additional support needs as well as those who care for them.

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Structure, governance and management**

Support, Help and Integration in Perthshire (SCIO), (S.H.I.P.) is a Scottish Charitable Incorporated Organisation. The charity was registered with the Office of the Scottish Charity Regulator on 14 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Pennycook (Chairperson)

Tracey Lamb (Secretary)

Fiona Wilkie (Treasurer)

Amy Graham (Vice Treasurer)

Heather Watson

Ann France

Brian Johnstone

The affairs of the charity are conducted by a management committee appointed by the members. The management committee hold meetings throughout the year. At each Annual General Meeting all of the management committee retire from office and are eligible for re-election.

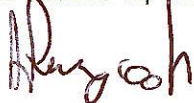
The charity's members are parents, regular carers and children with a disability who use the charity's services and are admitted to membership by the management committee.

The trustees have considered a policy on trustee induction and training prior to new trustees being appointed. This includes awareness of a trustees' responsibilities, the governing document, administrative procedures, the history of the charity. A new trustee receives copies of the previous year's financial statements, minutes of trustees' meetings and a copy of the OSCR leaflet "Guidance and Good Practice for Charity Trustees".

The trustees consider the board of trustees and the general manager to be the key management personnel of the charity, in charge of directing and controlling the charity.

Trustees are required to disclose all relevant interests and register them with fellow trustees and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Details of key management personnel remuneration is detailed in note 6 of the financial statements.

The trustees' report was approved by the Board of Trustees.



**Andrew Pennycook (Chairperson)**

Trustee

Dated: 8 November 2024



**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees 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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are 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.

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)**

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I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 8 to 16.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the directors, as a body, for my work or this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**

In connection with my examination, no other matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Derek Grant, CA  
Member of the Institute of Chartered Accountants of Scotland

MMG Chartered Accountants  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

Dated: 8 November 2024

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	34,513	227,447	261,960	27,039	234,784	261,823
Other trading activities	4	3,624	-	3,624	-	-	-
Other income	5	74,946	-	74,946	60,473	-	60,473
<b>Total income</b>		<u>113,083</u>	<u>227,447</u>	<u>340,530</u>	<u>87,512</u>	<u>234,784</u>	<u>322,296</u>
<b>Expenditure on:</b>							
Raising funds	6	550	-	550	-	-	-
Charitable activities	7	128,737	227,447	356,184	65,050	250,125	315,175
<b>Total expenditure</b>		<u>129,287</u>	<u>227,447</u>	<u>356,734</u>	<u>65,050</u>	<u>250,125</u>	<u>315,175</u>
<b>Net income/(expenditure)</b>		(16,204)	-	(16,204)	22,462	(15,341)	7,121
Transfers between funds		-	-	-	40,526	(40,526)	-
<b>Net movement in funds</b>	9	(16,204)	-	(16,204)	62,988	(55,867)	7,121
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		170,728	-	170,728	107,740	55,867	163,607
<b>Fund balances at 31 March 2024</b>		<u>154,524</u>	<u>-</u>	<u>154,524</u>	<u>170,728</u>	<u>-</u>	<u>170,728</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	13	22,693		7,659	
Cash at bank and in hand		137,955		168,721	
		<u>160,648</u>		<u>176,380</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,124)</u>		<u>(5,652)</u>	
<b>Net current assets</b>			<u>154,524</u>		<u>170,728</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>154,524</u>		<u>170,728</u>
			<u>154,524</u>		<u>170,728</u>

The financial statements were approved by the trustees on 8 November 2024



Andrew Pennycook (Chairperson)  
Trustee

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**Charity information**

Support, Help and Integration in Perthshire (SCIO) (S.H.I.P.) is an unincorporated charity governed by its constitution. The principal address of the charity is The Gateway, North Methven Street, Perth, PH2 5PP.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

(Continued)

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2 Critical accounting estimates and judgements**

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Critical judgements**

**Accruals**

Accruals are applied at the year end based upon financial costs received post year end and experience of the trustees.

**3 Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	10,910	-	10,910	3,436	-	3,436
Grants	23,603	227,447	251,050	23,603	234,784	258,387
	<u>34,513</u>	<u>227,447</u>	<u>261,960</u>	<u>27,039</u>	<u>234,784</u>	<u>261,823</u>
<b>Grants</b>						
Perth & Kinross Council	23,603	14,998	38,601	23,603	36,000	59,603
Better Breaks Fund	-	32,257	32,257	-	27,976	27,976
National Lottery	-	48,825	48,825	-	50,948	50,948
BBC Children in Need	-	-	-	-	11,686	11,686
ACF Children in Scotland	-	96,902	96,902	-	67,195	67,195
Gannochy Trust	-	34,465	34,465	-	33,320	33,320
School Age Children	-	-	-	-	7,659	7,659
	<u>23,603</u>	<u>227,447</u>	<u>251,050</u>	<u>23,603</u>	<u>234,784</u>	<u>258,387</u>

**4 Income from other trading activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>3,624</u>	<u>-</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Other income**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Club fees	74,946	60,473

**6 Expenditure on raising funds**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Fundraising and publicity</b>		
Staging fundraising events	550	-

**7 Expenditure on charitable activities**

	<b>Youth clubs 2024 £</b>	<b>Youth clubs 2023 £</b>
<b>Direct costs</b>		
Staff costs	249,670	221,243
Rents	8,438	8,354
Training	2,270	679
Office costs	1,277	4,108
Transport	24,531	17,587
Other club expenses	22,120	19,103
Volunteer expenses	21,366	17,324
Clothing costs	2,740	2,077
Sundry expenses	-	1,337
Repayment of grant	-	2,799
	<u>332,412</u>	<u>294,611</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	20,087	17,329
Governance	3,685	3,235
	<u>356,184</u>	<u>315,175</u>
<b>Analysis by fund</b>		
Unrestricted funds	128,737	65,050
Restricted funds	227,447	250,125
	<u>356,184</u>	<u>315,175</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Support costs allocated to activities**

	Youth clubs 2024 £	Total 2023 £
Staff costs	20,087	17,329
Governance	3,685	3,235
	<u>23,772</u>	<u>20,564</u>

**9 Net movement in funds**

The net movement in funds is stated after charging/(crediting):

2024 £	2023 £
<u>                    </u>	<u>                    </u>

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during either year.

**11 Employees**

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	31	27
	<u>                    </u>	<u>                    </u>

**Employment costs**

	2024 £	2023 £
Wages and salaries	259,853	231,733
Social security costs	7,174	4,591
Other pension costs	2,730	2,248
	<u>269,757</u>	<u>238,572</u>

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	40,173	32,474
	<u>40,173</u>	<u>32,474</u>



**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)**  
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**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**13 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	22,693	7,659
	<u>22,693</u>	<u>7,659</u>

**14 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Other taxation and social security	912	912
Trade creditors	3,025	2,396
Accruals and deferred income	2,187	2,344
	<u>6,124</u>	<u>5,652</u>

**15 Retirement benefit schemes**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,730	2,248
	<u>2,730</u>	<u>2,248</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**16 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>		<b>2024</b>
	£	£	£	£	£
PKC	-	14,998	(14,998)	-	-
Better Breaks Fund	-	32,257	(32,257)	-	-
Gannochy Trust	-	34,465	(34,465)	-	-
National Lottery	-	48,825	(48,825)	-	-
ACF Children in Scotland	-	96,902	(96,902)	-	-
	<u>-</u>	<u>227,447</u>	<u>(227,447)</u>	<u>-</u>	<u>-</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Restricted funds**

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
PKC	-	36,000	(36,000)	-	-
Better Breaks Fund	2,799	27,976	(30,775)	-	-
Gannochy Trust	-	33,320	(33,320)	-	-
National Lottery	40,526	50,948	(50,948)	(40,526)	-
BBC CIN	-	11,686	(11,686)	-	-
ASC Children in Scotland	12,542	67,195	(79,737)	-	-
School Age Childcare	-	7,659	(7,659)	-	-
	<u>55,867</u>	<u>234,784</u>	<u>(250,125)</u>	<u>(40,526)</u>	<u>-</u>

All of the grants received are to provide youth clubs for children with additional support needs.

**17 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).