

SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)

(ALSO KNOWN AS S.H.I.P.)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022



Chartered Accountants

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

Trustees

Andrew Pennycook (Chairperson)

Tracey Lamb (Secretary)

Fiona Wilkie (Treasurer)

Amy Graham (Vice Treasurer)

Heather Watson

Ann France

(Appointed 1 November
2021)

Brian Johnstone

(Appointed 1 November
2021)

Charity number (Scotland)

SC047929

Principal address

The Gateway
North Methven Street
PERTH
PH1 5PP

Accountants

Sandra C Paterson C A
4 Albert Place
PERTH
PH2 8JE

Bankers

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

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

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)
(ALSO KNOWN AS S.H.I.P.)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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

The focus of SHIP is to improve the quality of life for children with additional support needs and physical and sensory disabilities and those who care for them. We promote the health, education and wellbeing of our young people through play and leisure activities, supporting them and where possible encouraging social integration with the community. We also endeavour to support the families and carers of our children. When children come to SHIP they are supported at all times by our highly committed, trained volunteers and staff who ensure that the individual needs of the child are met within a safe, structured environment.

Our vision is to provide support, inclusive experiences and rewarding opportunities to an increasing number of children with additional support needs and their families across Perth and Kinross. To do this we aim to advance the opportunities for learning for children with ASN; to provide respite for parents, carers and families of children with ASN; to support the wellbeing of children with ASN as well as their parents, carers, and families and to provide opportunities for volunteers from the community to support children with ASN on a one-to-one basis.

SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

2021/22 has been another successful year for SHIP, including the following highlights:

- SHIP has supported 156 families and has offered a total of 25,372 hours of inclusive activities and respite over the year. We were delighted to get Face to Face sessions up and running giving SHIP the opportunity to support more children, young people and families. These sessions allowed families respite that they reported had been desperately needed. Families reported over the year this has been fundamental in improving their whole family's mental and physical wellbeing.
- Youth clubs started back throughout the week at Gleneagles Day Opportunity Centre, Perth with good numbers attending. These sessions gave the children and young people time away from home socialising with their peers. Youth clubs have given 1,400 hours of respite and social activities.
- The After School Club ran from Letham St. Mark's throughout 2021/22 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 or 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 28 families (30 children) from 9 schools across Perth and Kinross. The groups ran Monday to Friday 3 – 5.30pm and transport was provided to families ensuring that the group was fully accessible to all. Families have reported that without this service they 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.
- Holiday Clubs ran from Fairview school within the April, Summer and October school holidays. Within the Festive school holidays SHIP also ran respite sessions from Gleneagles Day opportunity Centre in Perth. Running sessions over this time was a new addition to services and had been requested by families as this is a stressful and challenging time of the year for them. Through the whole year SHIP supported 140 children (410 Carers/young carers) with holiday respite care and 16,612 hours of respite. SHIP secured funding from the Scottish Government – Get into Summer Grant which allowed us to provide the Summer sessions Free of Charge to Families.
- Saturday clubs have increased sessions, now running every second weekend offering morning and afternoon sessions for 2.5 hours per session. The sessions have 10 young people booked in per session. Each of these sessions have a waiting list of between 2 -5 people. Feedback from children, young people and families has been fantastic – Children and young people stating they are enjoying being with friends again in a non-judgmental environment and families have stated they have improved mental health and lower stress levels.

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 90 volunteers on our register, and these dedicated and inspirational individuals are the backbone of our charity.

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

FOR THE YEAR ENDED 31 MARCH 2022

Staff

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 welcome Brian Johnstone and Ann France as ordinary members and maintain the support of Heather Watson as an ordinary member.

Unfortunately, we said goodbye to Lisa Webster our service coordinator – Lisa has left to become a full-time mum, we wish Lisa and her family the very best. We are currently recruiting a service manager.

In 2021/22 the service was supported by 28 part time sessional 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, stepping up to and embracing all the new policies and procedures in place due to Covid-19 keeping everyone as safe as possible. They have been an inspiration.

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. Cee Cee Entertainments, Perth Railway club and Kinnoull Rotary are among those local organisations that have continued to help giving generous donations and we are extremely grateful.

Trustee's payment and expenses

There were no payments or expenses during the year to Trustee's.

Financial review

As detailed in the Accounts, the charity made a net surplus of £21,902 on unrestricted funds giving a balance of 107,740 at the end of the year. 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.

We have obtained funding support from:

- The National Lottery
- The Gannochy Trust
- Perth & Kinross Council
- Better Breaks
- BBC Children in Need
- The Scottish Government -Get into Summer and Access to Childcare Fund
- ASC Children in Scotland

We would like to thank Fairview School, Glenearn Community Campus, Gleneagles Day Opportunity Centre and Letham St Marks for allowing us to use their buildings to provide our vital services

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)
(ALSO KNOWN AS S.H.I.P.)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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)

Peter Bradbury (Resigned 1 November 2021)

Heather Watson

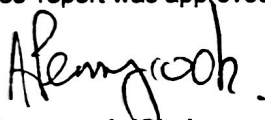
Ann France (Appointed 1 November 2021)

Brian Johnstone (Appointed 1 November 2021)

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' report was approved by the Board of Trustees.



Andrew Pennycook (Chairperson)

Trustee

Dated: 24 November 2022

**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)

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 6 to 14.

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.



Sandra C Paterson C A
Member of the Institute of Chartered Accountants of Scotland
MMG
Chartered Accountants
4 Albert Place
PERTH
PH2 8JE

Dated: 25 November 2022

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 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	2	34,302	243,302	277,604	46,447	138,885	185,332
Other income	3	29,239	-	29,239	11,642	-	11,642
Total income		63,541	243,302	306,843	58,089	138,885	196,974
Expenditure on:							
Charitable activities	4	41,639	232,705	274,344	39,438	134,141	173,579
Net income for the year/ Net movement in funds		21,902	10,597	32,499	18,651	4,744	23,395
Fund balances at 1 April 2021		85,838	45,270	131,108	67,187	40,526	107,713
Fund balances at 31 March 2022		107,740	55,867	163,607	85,838	45,270	131,108

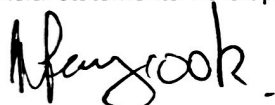
The statement of financial activities includes all gains and losses recognised in the year.

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 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	-		859	
Cash at bank and in hand		168,865		137,545	
		<u>168,865</u>		<u>138,404</u>	
Creditors: amounts falling due within one year	9	(5,258)		(7,296)	
Net current assets			<u>163,607</u>		<u>131,108</u>
Income funds					
Restricted funds	10		55,867		45,270
Unrestricted funds			107,740		85,838
			<u>163,607</u>		<u>131,108</u>

The financial statements were approved by the Trustees on 24 November 2022



Andrew Pennycook (Chairperson)
Trustee

SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)

(ALSO KNOWN AS S.H.I.P.)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Support, Help and Integration in Perthshire (SCIO) 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 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 PERTSHIRE (SCIO)
(ALSO KNOWN AS S.H.I.P.)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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 PERTHSHIRE (SCIO)
(ALSO KNOWN AS S.H.I.P.)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	6,949	-	6,949	2,504	-	2,504
Grants	27,353	243,302	270,655	43,943	138,885	182,828
	<u>34,302</u>	<u>243,302</u>	<u>277,604</u>	<u>46,447</u>	<u>138,885</u>	<u>185,332</u>
Grants receivable						
Perth & Kinross Council	27,353	16,330	43,683	23,603	-	23,603
Better Breaks Fund	-	23,419	23,419	-	28,008	28,008
The Robertson Trust	-	-	-	-	10,000	10,000
The Corra Foundation	-	-	-	-	4,000	4,000
Gannochy Trust	-	-	-	-	42,625	42,625
National Lottery	-	40,526	40,526	-	10,000	10,000
Get into Summer	-	58,685	58,685	-	-	-
Coronavirus job retention scheme grant	-	-	-	20,340	-	20,340
BBC Children In Need	-	10,967	10,967	-	13,252	13,252
ASC Children in Scotland	-	93,375	93,375	-	31,000	31,000
	<u>27,353</u>	<u>243,302</u>	<u>270,655</u>	<u>43,943</u>	<u>138,885</u>	<u>182,828</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 2022

3 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
PayPal fees	6	7
Youth club fees	29,233	11,635
	<u>29,239</u>	<u>11,642</u>

4 Charitable activities

	2022	2021
	£	£
Staff costs	169,281	128,930
Rents	49,692	7,576
Training	9,562	643
Office costs	5,164	2,609
Transport	-	5,471
Other Youth club expenses	214	3
Volunteers' expenses	18,055	5,560
Clothing costs	1,601	1,666
Sundry expenses	2,634	3,430
	<u>256,203</u>	<u>155,888</u>
Share of support costs (see note 5)	15,472	14,851
Share of governance costs (see note 5)	2,669	2,840
	<u>274,344</u>	<u>173,579</u>
Analysis by fund		
Unrestricted funds	41,639	39,438
Restricted funds	232,705	134,141
	<u>274,344</u>	<u>173,579</u>

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 2022

5 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	15,472	-	15,472	14,851	-	14,851
Legal and professional	-	1,109	1,109	-	1,640	1,640
Independent examiner's fee	-	1,560	1,560	-	1,200	1,200
	<u>15,472</u>	<u>2,669</u>	<u>18,141</u>	<u>14,851</u>	<u>2,840</u>	<u>17,691</u>
Analysed between Charitable activities	<u>15,472</u>	<u>2,669</u>	<u>18,141</u>	<u>14,851</u>	<u>2,840</u>	<u>17,691</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	22	20
	<u>22</u>	<u>20</u>
Employment costs	2022	2021
	£	£
Wages and salaries	179,028	139,154
Social security costs	3,833	2,904
Other pension costs	1,892	1,723
	<u>184,753</u>	<u>143,781</u>

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

8 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	859
	<u>-</u>	<u>859</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 2022

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,294	4,721
Other creditors	-	375
Accruals and deferred income	1,964	2,200
	<u>5,258</u>	<u>7,296</u>

10 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:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
PKC	-	-	-	-	16,330	(16,330)	-
Better Breaks Fund	-	28,008	(28,008)	-	23,419	(20,620)	2,799
Gannochy Trust	-	42,625	(37,881)	4,744	-	(4,744)	-
Robertson Trust	-	10,000	(10,000)	-	-	-	-
National Lottery	40,526	10,000	(10,000)	40,526	40,526	(40,526)	40,526
The Corra Foundation	-	4,000	(4,000)	-	-	-	-
BBC CIN	-	13,252	(13,252)	-	10,967	(10,967)	-
ASC Children in Scotland	-	31,000	(31,000)	-	93,375	(80,833)	12,542
Get into Summer	-	-	-	-	58,685	(58,685)	-
	<u>40,526</u>	<u>138,885</u>	<u>(134,141)</u>	<u>45,270</u>	<u>243,302</u>	<u>(232,705)</u>	<u>55,867</u>

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