

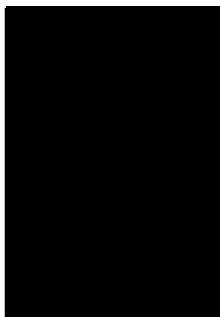
Charity registration number SC035404 (Scotland)

ST MACHAR PARENT SUPPORT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ST MACHAR PARENT SUPPORT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee's



Charity number (Scotland)

SC035404

Principal address

St Machar Academy Lodge
Powis Crescent
Aberdeen
Aberdeenshire
Scotland
AB24 3YW

Independent examiner

Thyme Accountants Limited
42 Carden Place
Aberdeen
Scotland
AB10 1UP

ST MACHAR PARENT SUPPORT GROUP

CONTENTS

	Page
Trustee's report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 20

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustee's 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 governing document, 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 aim of St Machar Parent Support Project is to improve the educational experience of pupils from primary 1 upwards, living or attending schools in the St Machar Academy associated schools group and catchment area.

We aim to provide information, support and advice to parents on issues relating to their children's education. We offer support to families in group sessions or one to one support if necessary. Our services and expertise are always available to parents of children who are experiencing difficulties concerning education. We offer exam support to pupils who are less confident and are experiencing difficulties attending school, and also for those who are embarking on going to college or further education.

We can offer support and advice to project parents who may be looking to improve their education and move on to a new career.

We aim to continue to work closely with other agencies who will be beneficial to those families who require extra help and support.

Objectives are-

- Reduce the isolation of vulnerable parents
- Support Parents to attend meetings
- Provide one to one support
- Home visit within 48hrs
- To run parent groups in our catchment areas for those parent with similar issues.
- To provide Young Mums group aged 16- 25 years of age
- To make links with the 10 feeder primaries and St Machar Academy
- To Improve educational achievement through exam support
- Support Parents with applying for grants
- Improve community capacity by providing training for management committee members. Continue to engage with other agencies and services needed to support our families who have been referred.
- We need to continue to fundraise to run our groups and our mini-bus

Volunteers

The charity acknowledges the time that volunteers and committee members give up without payment in support of the charity's activities.

The Trustee's have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Since the project opened back in 1994 it's been the last couple of years that has seen many changes to schools, etc. At the Parent Support project our staff had to face the challenge of working through COVID restrictions. Parents /carers and young people have all had to face some difficult challenges regarding education health etc. In our areas of the Central and North in Aberdeen City we have continued to support as best we can. As we cover many areas now outwith our St Machar Catchment area. All those referrals have been due to families living further afield but the children have to attend a school because of many different factors. Some of the reasons for this change is that more children are in care of a relative, excluded from a prior school, or it may be that a child may have an additional or physical need etc. The changes have been gradual and nowadays it is not a surprise for us to work with a family who may not live in our catchment area.

Our Project's Service Level Agreement with Aberdeen City Council states that our aim is to improve the educational experience of pupils from primary 1 upwards, living or attending schools in the St Machar academy associated schools group and catchment area. Now 28 years on attendance and attainment remains high on our agenda, but with a lot of different strings relating to some family dynamics that have to be attended to first before the support can progress. Our recordings have shown that certain families who are having a lot of different concerns are more time consuming. Issues such as Mental Health, Poverty, Debt, and Addiction, housing, Benefits and general Health issues are some of the concerns we find more often.

Funding

Aberdeen City Council continues to be our main funder which allows us to remain a charity that can continue to support and advise those parents in times of crisis from the more designated areas of Aberdeen City. To cover other work that does not include working with those families as stated in our Service Level Agreement we have to apply for money from other funders i.e. Fairer Aberdeen, The Robertson Trust, and the Big Lottery Community Trust Fund to Provide a Counsellor for adults. Funds also help towards staff hours that is needed for us to continue our work with Kinship Carers, Families with children under 5s young people and older people individually from the wider areas of Aberdeen City.

Hardship Funding

Aberdeen City Council, Fairer Aberdeen, Northsound Cash For Kids, Seven Trades and STV have all given the Project financial aid to purchase Food Vouchers from Sainsbury's, Morrison's and Asda supermarkets for those families most in need. We also helped families financially to add fuel to their homes by handing them cash to purchase electric and gas and other emergency items needed. In total a number of families were supported with food and financial help to see them out of a crisis. Without these donations a lot of families would have been left struggling without heat or food, and because of the rapid response of the council and other bodies the emergency plight of these families were reduced.

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Kinship Carers

Kinship carers continue to meet every two weeks and live mainly in the North and Central areas of the city with a couple people from further afield i.e. Bridge of Don area. The group is made up mostly of grandmothers and great-grandmothers who are now finding them being a full time parent/carer again. We need some additional funding which is necessary for us to continue supporting these families as many have stated that they feel very isolated when they first become a Kinship Carer. Our staff needs a lot of hours to meet and support as many referrals who find themselves in this situation of becoming or looking at being a Kinship Carer. This additional stress on these Carers can take its toll with them themselves becoming unwell with stress related illnesses. Without grants from Fairer Aberdeen Fund and the Robertson Trust we would not have the staff hours to provide the support for this programme which is badly needed for these individuals and the children who are placed in their care. Many of the Carers have stated that it's good to speak to others who are experiencing the same as themselves. Of course it is not just only the Kinship Carer who is affected but the child/children can experience many unsettling behaviour patterns because they have been removed from the care of their parent because of a lot of different reasons. These patterns of behaviour are discussed a lot and we have covered a lot of Mental Health issues in children with some outside Counselling group sessions. Issues such as Child development and Understanding Attachment and general anxiety behavioural patterns have all been covered so far, but there is always something new to learn.

Quotes from Kinship Carers

"Thanks for all the support its good to know you are not the only one "

"Good to meet others in the same situation"

"Very informative"

"Lots of valuable information from workers"

"I feel valued"

"Meeting people in the same position as myself I hope to meet new friends"

Parents of Children of additional Needs

Parents of Children of additional Needs meet every two weeks at St Machar Parent Support Project. We have 8-10 parents who meet regularly for advice and support and many more on a one to one basis and issues such as ADHD, Autism, educational issues are discussed around child development etc. The parents who attend the group have children of all ages ranging from 4-18 years old. Education and inclusion for each child is always a topic discussed and parents still have an ongoing struggle from diagnosis to full-time education for their child. This brings many stresses and confusion to what parents of a child with an additional needs is entitled to in mainstream education. The group have children of all ages and parents bring a lot of experience to the new parents who have a child just starting at school.

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Groups

In our group programmes we always incorporate Adult Education in different forms that are required by each group. This year we have found getting big enough venues difficult with a lot of council run centres being closed. Now we are starting to get back to some normality this year we hope to include different speakers on topics such as Understanding Autism etc these small conferences have been very beneficial in the past pre COVID and parents who have attended have stated how beneficial to them they have been.

Groups running at the moment are-

- Parents who has children with additional needs held every fortnight on a Tuesday morning at the Project.
- Kinship Carers/ Grandmothers and other family members who are caring for a child in their family. This is held at the Project on a Tuesday once a fortnight.
- Coping Strategies for Parents/Carers one to one support held via phone just now or face to face with Sheena Crossan every Thursday morning 9.30 -1.30 funded by NHS Health Improvement Fund
- Other means of Support
- Drop in Appointments every day of the week
- Benefit Advice Housing Issues, Debt Support, Funding Applications for Individuals

Future Planning

Men's Group, and Health Group, Summer Programme, Events on Children with Additional Needs, Kinship Carers Visit.

Supporting Families

We have found that over the years of helping supporting families that we have become very successful in acquiring grants for individuals. These many grants that we apply for can help families financially at a difficult time in their lives which can only benefit the child or children.

Use of Room at Project

At the project we have allocated a room for outside agencies to meet up with young people from the St Machar Academy. This is once a week where they have a quiet space where they can talk to their key worker on a one to one basis. Many agencies such as Caledonian Project, Young Carers, Barnardo's, IFIT team, Social Work This asset of using our space has been very beneficial to all the young people involved and ourselves as we have made some links with families we would otherwise not have met.

Our work

We are continuing our support to those individuals who call us in crisis and deal with them as best we can from the very beginning of our first contact. Our strength is that we are quick to see they receive the appropriate support needed for each family and relieve some of the stress that they have experienced before they seek help from us. Many issues are tackled and we do our best to help but sometimes we are not the right agency required to offer the right help required. This is why linking with many outside agencies who can offer the help needed i.e. Housing, Social Work etc is crucial for us to work in this holistic way. Home visits are very informal which allows us as staff to meet with the family in their own surroundings. If we have a few parents who we think would benefit from meeting others we will then try and develop a parent group for example Young Mums with children under 5, Kinship Carers, Health Group, Dads. We also will support some of the more disadvantaged young people who are looking for individual support on specific matters such as education and employment and housing.

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Summer Playscheme

The Summer Playscheme runs on the first 4 weeks of the summer holidays. Last year we Montrose (Cheeky Monkeys) soft play Hazelhead Park, Aden Country Park, Seaton Park, Inverurie Trampoline Park This programme is for parents and their children who we have supported throughout the year. It is always great fun and reduces the stress of parents as they are supported along with their children to participate in all activities. Many of the families who attended our playscheme came from all areas to participate in our programme which otherwise they would not normally be able to access because of financial costs and the practicality of getting to an outing that may be miles out of their area.

Recording and Planning

Plans at the beginning of the year our plans were implemented by us is not set in stone as we have found by past experiences we have issues that will occur suddenly with a few families. This is why we have to evaluate and record our work for over the year to see where our best support has worked and why it worked well if at all. This data base has helped us in our reports and feedback every quarterly to Aberdeen City Council and Quarterly to Fairer Aberdeen. We can find it very time consuming but it does help us keep up to date with dealing with the priorities that appear in our Locality Plans etc in the local areas. Our figures can show if there is an improvement if any, and where the gaps are. We collate a lot of information needed in our (Act) Data Base which has been a really useful tool for recording numbers etc. We are still in the process of perfecting our Web Site so we can update any changes ourselves instead of using an outside company to do so.

Benefits of Funding

Our funding that we allocate at the beginning of the year allows us to have some security to enable us to continue our work. Our numbers regarding the amount of young people aged 16 plus who have looked for support these last year has shown that the numbers have reduced but the number of older people over 50 seems to have increased. Many of the young people we worked with last year found themselves homeless just when they were due to leave school. All were Not in Education or Employment or Training with no family support. Staff at the project has been able to work right across the board in supporting these more vulnerable families and individuals which can be a very lengthy process but rewarding to see a young person get the support they need. We managed to make strong links with the Homeless and housing visitors as many of the contacting was via phone or e mail.

Our main strength is that we can visit the home within 48 hours and offer the support needed it has been proven that many parents feel more at ease when you meet them at home. Support on a one to one basis where an individual staff member will put the parent and child in question at ease. Queries from families can vary in range from Welfare advice, Mental Health, Housing, Issues, Careers Advice, Education, Addiction, and Debt Support.

Our records show for the year 2021-2022 there was an increase in children affected by anxiety and stress which was more noticeable with the COVID-19 Many children and parents were more confined to the home because of illness and loss of employment which enhanced the worry of paying bills etc?

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Schools

It has been good to see the schools opening up again and getting back to some normality as with other local events and meetings. Although there are still many who have meeting via Microsoft Teams/Zoom. Projects in the Central area especially have worked alongside each other in continuing to keep open during all the closures. All the local projects are supportive of each other and have built up good links over the years. We have seen a rise in the amount of children attending school part time because of many issues. Parents are still receiving calls to pick up a child early or to put a child in later, which can be very stressful for all concerned. Inclusion is not always as straight forward as it sounds and many children are not receiving full time education because of their disability. Some children we find have had to move to another that can meet their needs. Many of our parents who have children with additional needs may need special requirements that only certain schools can meet so this may mean it is a school out with

Outcomes of group sessions-

- Reduced the isolation of those parents from Northfield and St Machar Areas
- Improved confidence in parenting
- Educated parents in Child Development
- Improved knowledge of Parents/Carers on Health Issues children who are in care may face.
- Reduced stress to Individuals by providing a counsellor to deal with any Mental Health Issues and anxieties.

One to One Support

As a project we have no "Set Programme" that we deliver as each parent has a different issue and we continue to aim towards Coping Strategies and Positive Lifestyle for those parents in need of help. We have had some positive results for those parents and children who seek help from our agency, but the aim is to help and guide towards a more Positive Lifestyle and provide Coping Strategies for each person young or old who need help. Our aims and objectives remain the same as we try and improve attendance in schools of those pupils who are experiencing difficulties. Many of our families are single parent households on low income due to their social and economical circumstance. Many of our families have suffered mental health issues over this last couple of years which is definitely with the COVID outbreak. We found that parents and children's issues and concerns were more complicated than 28 years ago when I first started here at the Project.

Co-ordinator's Report

I would like to thank the staff for all their hard work and being able to adapt to change when needed especially through the start of the Pandemic.

Tracy our admin officer has had to cover a wide range of tasks that is not in any job description. The sudden impact of COVID meant the many people who became unemployed needed to apply to Universal Credit which has to be done online. Each person requires having an e mail address so each referral took many hours. Thankfully [REDACTED] has taken it in her stride and has had to be flexible to a wide range of scenarios that people come in with as she is the first person they talk to when calling us. Issues such as financial, food, benefits, children's education, redundancy, health and mental health concerns among adults and children have had to be dealt with by all the team. Luckily during this time we acquired emergency funding from Aberdeen City Council, Fairer Aberdeen, and Cash for Kids, and Traders who without their grants awards many families would have not managed to feed their children.

Sadly last April we had to say goodbye to [REDACTED] who was with us for seventeen years. [REDACTED] first came to work here as a student and came back to work at the project after she qualified as a Community Development Worker. [REDACTED] has now successfully got a post with Children First (Parent Line). On behalf of the staff and committee we all wish her good luck in her new job.

Our new full time member of staff is [REDACTED] who has worked part time with us for over 11 years now. [REDACTED] has agreed to take on a full time post to cover Jillian Hendry's part time post. [REDACTED] has a wide range of knowledge and experience over the years and has worked alongside all the staff at one time and on her own. [REDACTED] and I have built up a lot of knowledge over the years which have benefited the daily running of the project. All in all we are lucky to have such a wide knowledge with such a small staff team.

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Committee

The project has been lucky to have the guidance of our management committee. We meet every 4-6 weeks and continue throughout the Pandemic. We adapted quickly and with a grant from the Community Support Fund we were able to supply committee members with I Pads so we can still meet via Zoom. This has had its problems but we are hopefully getting better at it but I was happy to see the restrictions lifting so we could meet up face to face. We have now 8 members who have been a good support to the staff and been vocal in what issues are in their own areas. This has been a great asset to our project because not only are they living in different areas many are involved in other committees throughout Aberdeen City i.e. Food Pantries, Local Councils, Networks, Disability Housing, Fairer Aberdeen Fund etc.

I would like to thank the committee for their support and hard work during this last year as there has been a lot of illness among the members and thankfully everyone is ok.

Sadly this year we lost [REDACTED] who died suddenly after a short illness. [REDACTED] who was a mum of eight had joined our committee 4 years ago had been keen in local politics and a supporting friend to many and she will be missed by everyone.

Chairperson (Rona Bain)

It's been a challenging time over the last year but thankfully we seem to be on the right road to getting back to some normality. I would like to thank all my fellow board members for their commitment to the Project. The COVID outbreak brought a lot of challenges for everyone and thankfully the staff managed to work throughout all the school closures. With the project remaining open we were able to help a lot of families with food vouchers and emergency items to help them through the pandemic. Hopefully this year will get us back to some normality and we can enjoy the year of 2022.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The balance held as unrestricted funds at 31 March 2022 was £25,861. After allowing for funds tied up in tangible fixed assets and investments there are 25,015. Actual 3 month cash payments totalled £46,269. The current level of reserves is therefore lower than is needed and the charity will make additional grant award as appropriate in the next financial year to reflect this.

- Redundancy Fund of £34,012 to cover the costs of staff redundancy in the event that the charity is unable to continue its activities. The trustees believe that it is prudent to designate this fund given the ongoing uncertainty and short-term nature of its core funding.

- Premises Fund of £6,000 to cover the cost of essential maintenance to its premises, including, an upgrade of the boiler and heating.

Further details regarding the charity's funds can be found withing Note 11.

Structure, governance and management

The charity is controlled by its governing document, a constitution, and is an unincorporated charity.

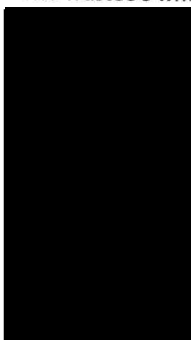
On 10 May 2004 St Machar Parent Support Project was advised, by the Inland Revenue, that the organisation was recognised as a charity in Scotland with effect from 1 March 2004

ST MACHAR PARENT SUPPORT GROUP

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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



(Deceased 31 December 2021)

Recruitment and appointment of new trustees

The Management Committee of the project comprises between 8 and 16 members, with parent representation from the St Machar Academy catchment area of Aberdeen. These parent representatives are elected at an open meeting of parents from each of the designated areas. It is a condition that each representative has a child or children in nursery, primary or secondary education.

The management Committee also includes:

- A councillor appointed by the Education Department of Aberdeen City Council .
- A representative of the Education Department of Aberdeen City Council.
- The Head Teacher of St Machar academy, or her representative.

The members of the Management Committee are the trustees of the charity for the purposes of charity law.

Organisational structure

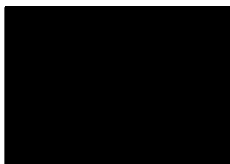
The Management Committee which meets a minimum of 6 times per annum, administers the charity.

The day to day responsibility for the provision of services rests with the Project Co-ordinator.

Management Committee Members Induction and Training

Courses are organised by the project for the committee members to attend, providing them with the relevant skills and understanding required to make the necessary decisions.

The Trustee's report was approved by the Board of Trustee's.



24 November 2022

ST MACHAR PARENT SUPPORT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEE'S OF ST MACHAR PARENT SUPPORT GROUP

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 10 to 20.

Respective responsibilities of Trustee's and examiner

The Charity's Trustee's 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 Trustee's 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph 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.



Thyme Accountants Limited
42 Carden Place
Aberdeen
AB10 1UP
Scotland

Dated: 24 November 2022

ST MACHAR PARENT SUPPORT GROUP

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 from:							
Donations and legacies	3	181,758	15,950	197,708	222,936	9,900	232,836
Expenditure on:							
Charitable activities	4	175,295	9,781	185,076	187,706	7,388	195,094
Gross transfers between funds		-	-	-	2,500	(2,500)	-
Net income for the year/ Net movement in funds		6,463	6,169	12,632	37,730	12	37,742
Fund balances at 1 April 2021		19,398	2,512	21,910	(18,332)	2,500	(15,832)
Fund balances at 31 March 2022		25,861	8,681	34,542	19,398	2,512	21,910

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

All income and expenditure derive from continuing activities.

ST MACHAR PARENT SUPPORT GROUP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		846		-
Current assets					
Debtors	9	1,651		1,650	
Cash at bank and in hand		34,595		22,810	
		<u>36,246</u>		<u>24,460</u>	
Creditors: amounts falling due within one year	10	(2,550)		(2,550)	
Net current assets			33,696		21,910
Total assets less current liabilities			<u>34,542</u>		<u>21,910</u>
Income funds					
Restricted funds	11		8,681		2,512
<u>Unrestricted funds</u>					
Designated funds	12	40,012		46,870	
General unrestricted funds		(14,151)		(27,472)	
		<u></u>	25,861	<u></u>	19,398
			<u>34,542</u>		<u>21,910</u>

The financial statements were approved by the Trustee's on 24 November 2022



Trustee

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

St Machar Parent Support Group is a unincorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustee's have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee's 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 Trustee's in furtherance of their charitable objectives.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% on cost
Fixtures and fittings	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustee's 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.

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	2,422	-	2,422	17,620	-	17,620
Grants	179,336	15,950	195,286	205,316	9,900	215,216
	<u>181,758</u>	<u>15,950</u>	<u>197,708</u>	<u>222,936</u>	<u>9,900</u>	<u>232,836</u>
Grants receivable for core activities						
Aberdeen City Council	159,487	-	159,487	186,416	-	186,416
The Buttle/Princes Trust	-	1,950	1,950	2,150	-	2,150
Northsound	5,980	-	5,980	16,750	-	16,750
The Robertson Trust	9,000	-	9,000	-	-	-
Big Lottery	-	-	-	-	9,900	9,900
NHS Grant	-	14,000	14,000	-	-	-
RGU Grant	1,660	-	1,660	-	-	-
SCVO	3,209	-	3,209	-	-	-
	<u>179,336</u>	<u>15,950</u>	<u>195,286</u>	<u>205,316</u>	<u>9,900</u>	<u>215,216</u>

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	40,337	47,365
Depreciation and impairment	282	-
Insurance, rent & rates	8,822	8,867
Light & heat	3,416	2,540
Phone, internet & alarm	3,258	3,159
Summer activities	3,571	-
Parent, teenage & creche expenses	599	166
Repairs & premises expenses	3,199	886
Office costs	1,876	4,124
Fuel & transport	-	200
Subscriptions	3,349	2,930
Professional fees	8,818	4,249
Sundry	85	4
Grants to individuals	9,940	24,251
Management expenses	174	-
	<u>87,726</u>	<u>98,741</u>
Share of support costs (see note 5)	96,450	95,305
Share of governance costs (see note 5)	900	1,048
	<u>185,076</u>	<u>195,094</u>
Analysis by fund		
Unrestricted funds	175,295	187,706
Restricted funds	9,781	7,388
	<u>185,076</u>	<u>195,094</u>

ST MACHAR PARENT SUPPORT GROUP

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
	£	£	£	£	£	£
Wages	71,880	-	71,880	69,345	-	69,345
Pension	24,570	-	24,570	-	-	-
Independent examiners fee	-	900	900	-	1,048	1,048
Management expenses	-	-	-	-	25,960	25,960
	<u>96,450</u>	<u>900</u>	<u>97,350</u>	<u>69,345</u>	<u>27,008</u>	<u>96,353</u>
Analysed between						
Charitable activities	<u>96,450</u>	<u>900</u>	<u>97,350</u>	<u>95,305</u>	<u>1,048</u>	<u>96,353</u>

6 Trustee's

None of the Trustee's (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 Number	2021 Number
Managment	1	1
Admin	1	1
Project workers	1	1
Cleaner	1	1
Total	<u>4</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	29,057	42,572
Social security costs	11,280	4,793
	<u>40,337</u>	<u>47,365</u>

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

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2021	11,071	927	11,998
Additions	-	1,128	1,128
At 31 March 2022	11,071	2,055	13,126
Depreciation and impairment			
At 1 April 2021	11,071	927	11,998
Depreciation charged in the year	-	282	282
At 31 March 2022	11,071	1,209	12,280
Carrying amount			
At 31 March 2022	-	846	846

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,651	1,650

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,650	1,650
Accruals and deferred income	900	900
	2,550	2,550

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 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:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £		
CSF Training For Volunteers Fund	2,500	-	-		(2,500)	-	-	-		-
National Lottery Fund	-	9,900	(7,388)		-	2,512	-	(2,512)		-
Princes Trust Fund	-	-	-		-	-	1,950	(1,950)		-
NHS Counselling Fund	-	-	-		-	-	9,000	(5,120)		3,880
NHS Wellbeing Fund	-	-	-		-	-	5,000	(199)		4,801
	2,500	9,900	(7,388)		(2,500)	2,512	15,950	(9,781)		8,681

ST MACHAR PARENT SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Balance at 31 March 2022
	£	£	£	£	£
Redundancy Fund	34,012	-	34,012	-	34,012
Premises Fund	6,000	-	6,000	-	6,000

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	846	-	846	-	-	-
Current assets/(liabilities)	33,696	-	33,696	19,398	2,512	21,910
	<u>34,542</u>	<u>-</u>	<u>34,542</u>	<u>19,398</u>	<u>2,512</u>	<u>21,910</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).