

FRIENDS OF LEAP SCIO
REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2022
Charity No SC043249

FRIENDS OF LEAP SCIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2022

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FRIENDS OF LEAP SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2022

The Trustees have pleasure in presenting their report for the year ended 31 March 2022. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005 and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number

SC043249

Trustees



Chair

Principal Office

Woodlands House, 74 Canaan Lane, Edinburgh, EH9 2TB

Independent Examiner



Bankers

Royal Bank of Scotland, Edinburgh, St Andrew Square, EH2 2YB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Friends of LEAP was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) and registered as a Scottish Charity with the Office of the Scottish Charity Regulator (OSCR) on 27th June 2012.

The Trustees are actively involved in the decision making process of the Trust and its day to day operation. The Trust has no employees. There are no related parties

Recruitment and Appointment of Trustees

Trustees with appropriate experience and background are appointed in accordance with the terms of the constitution.

OBJECTIVES AND ACTIVITIES

The Friends of LEAP objectives are:

- (1) to provide support, comfort, help and relief to persons who are participating in Lothian and Edinburgh Abstinence Programme (LEAP) operated by NHS Lothian, and
- (2) to provide support, comfort, help and relief to families and carers of those persons referred to above.

FRIENDS OF LEAP SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2022

OBJECTIVES AND ACTIVITIES (cont.)

The SCIO achieves these objectives by funding a variety of activities and outings for individuals, families and carers of those involved in the LEAP programme.

Grant making policy

The Trustees make donations to NHS Lothian or to fund any such programme or purposes as the Trustees think fit. Applications for funding are considered by trustees then grants awarded depending on the availability of sufficient funding.

ACHIEVEMENTS AND PERFORMANCE

The challenges of the pandemic continued to significantly disrupt the extent to which the charity was able to meet its commitments to support patient weekend activities. The LEAP service had begun to resume, with readmission of patients on a phased and reduced basis. Weekend activities continue to be curtailed due to the assessed need for covid safety compliance, meaning that the usual range of activities was still not possible. Nonetheless the charity continued to meet virtually on a regular basis and did manage to fund all appropriate requests, within the 12-month period. Trustees were again given approval from grant funders to carry over monies unspent due to covid restrictions.

FINANCIAL REVIEW

The Trust received income of £56 (2021: £1,463) during the financial year, of which £nil was for defined purposes (2021: £nil) with £3,028 (2021: £1,130) applied making donations. Support and governance costs totalled £nil (2021: £nil)

Reserves policy

Unrestricted funds as at 31 March 2022 amounted to £4,541 (2021: £4,685) and restricted funds amounted to £452 (2021: £3,280). The Trustees consider the unrestricted funds are sufficient for immediate purposes having met the target previously set.

PLANS FOR FUTURE PERIODS

The aim over the next year 2022 -23 is to fully reinstate a rolling programme of weekend activities for LEAP patients. Applications to charitable trusts for grant funding was paused but will now resume, principally to support weekend activities. The national policy landscape around substance use has changed significantly following the pandemic. Considerable service investment is now being made to support treatment and recovery for those affected. LEAP is expanding its in-patient numbers and as such, the need for the type of support provided by the charity will also grow. Friends of LEAP are working closely with LEAP to identify those needs and re-establish a proactive partnership that ensures the charity can deliver on its commitments.

Friends of LEAP had an online donation page set up and hosted via the Virgin Money Giving Website during the reporting period however this has since been closed down.

The charity will consider an alternative route for online donations to be made.

FRIENDS OF LEAP SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities and Trust Investment Act (Scotland) 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended) require the Trustees to prepare financial statements for each financial year that give a true and fair view of the SCIO's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Trustees are required to follow best practice and:

- select suitable accounting policies and 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the SCIO will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the SCIO and which enable them to ensure that the financial statements comply with legislation noted above. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts Preparation

The Trustees confirm that the accounts for the period ended 31 March 2022 have been prepared so as to comply with current statutory requirements, the Charity SORP and the SCIO's own governing document.

Approved by the Trustees on 22 Decemeber 2022 and signed on their behalf by:-

Trustee

FRIENDS OF LEAP SCIO

FOR THE YEAR ENDED 31 March 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements for the year ended 31 March 2022 set out in pages 6 to 12.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 report

My examination is carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Date : 22 December 2022

FRIENDS OF LEAP SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income					
Grants and donations		56	0	56	1,463
Investment Income		0	0	0	0
Incoming Resources from Charitable Activities					
Grants and donations	2	0	0	0	0
Total Incoming Resources		<u>56</u>	<u>0</u>	<u>56</u>	<u>1,463</u>
Resources Expended					
Charitable activities					
Donations payable	3	200	2,828	3,028	1,130
Support costs	4	0	0	0	0
Governance Costs	5	0	0	0	0
Total Resources Expended		<u>200</u>	<u>2,828</u>	<u>3,028</u>	<u>1,130</u>
Net Incoming/(outgoing) resources for the year before transfers		(144)	(2,828)	(2,972)	333
Transfers		0	0	0	0
Net Movement in Funds for the year		<u>(144)</u>	<u>(2,828)</u>	<u>(2,972)</u>	<u>333</u>
Total Funds Brought Forward		4,685	3,280	7,965	7,632
Total Funds Carried Forward		<u>4,541</u>	<u>452</u>	<u>4,993</u>	<u>7,965</u>

The SCIO has no recognised gains or losses other than those set out above.

All of the activities of the SCIO are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements

FRIENDS OF LEAP SCIO

BALANCE SHEET

AS AT 31 March 2022

	Notes	2022 £	2022 £	2021 £
CURRENT ASSETS				
Debtors	6	0		0
Cash at Bank		4,993		7,965
		<u>4,993</u>		<u>7,965</u>
Creditors: Amounts falling due within one year	7	0		0
NET CURRENT ASSETS			<u>4,993</u>	<u>7,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>4,993</u>	<u>7,965</u>
FUNDS				
General Fund	9		4,541	4,685
Restricted Funds	9		452	3,280
			<u>4,993</u>	<u>7,965</u>

These accounts were approved by the trustees on 22 December 2022 and signed on their behalf by:

[Redacted Signature]

[Redacted Name]

Trustee

FRIENDS OF LEAP SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2022

1. Accounting Policies

a) Accounts Preparation

The accounts are prepared under the historical cost convention and to comply with Trust Law, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). The accounts also comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)

b) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance. Grants and donations are allocated between voluntary income and charitable activities depending on the terms of each individual grant.
- Investment income is included when receivable

c) Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred. The charity is not VAT registered and, accordingly, cannot recover VAT on expenditure. VAT suffered is therefore reported as part of the expenditure to which it relates. The following specific policies are applied to particular categories of expenditure:

- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable activity expenditure comprises those costs associated with meeting the constitutional and statutory requirements of the charity.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

d) Unrestricted funds

Unrestricted funds are incoming resources generated for the objects of the charity without further specified purpose and are available as general funds.

e) Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

FRIENDS OF LEAP SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2022

2. Incoming Resources from Charitable Activities: Grants and donations

Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

3. Donations Payable

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Weekend and Outdoor Activities	0	2,828	2,828	1,130
Other activities	200	0	200	0
	<u>200</u>	<u>2,828</u>	<u>3,028</u>	<u>1,130</u>

4. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Equipment - repairs and replacements	0	0	0	0
Miscellaneous expenses	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

No fees or expenses have been paid to Trustees during the period. The trust has no employees and all Trustees act gratuitously

FRIENDS OF LEAP SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2022

5. Governance Costs

	2022	2021
	£	£
Independent Examiner's Gift Token	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

6. Debtors

	2022	2021
	£	£
Grants Receivable	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

7. Creditors

	2022	2021
	£	£
-	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

8. Related Party Transactions

There were no related party transactions in the year to disclose

FRIENDS OF LEAP SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2022

9. Movement on Funds

	At 01/04/21	Incoming Resources	Outgoing Resources	Net Unrealised Gain	At 31/03/22
	£	£	£	£	£
Restricted Find	3,280	0	2,828	0	452
Total Restricted Funds	<u>3,280</u>	<u>0</u>	<u>2,828</u>	<u>0</u>	<u>452</u>
Unrestricted funds:					
General fund	4,685	56	200	0	4,541
Total Unrestricted Funds	<u>4,685</u>	<u>56</u>	<u>200</u>	<u>0</u>	<u>4,541</u>
Total Funds	<u>7,965</u>	<u>56</u>	<u>3,028</u>	<u>0</u>	<u>4,993</u>

Purpose of Restricted Fund

To improve the physical and mental health of the people of Scotland, in particular in Edinburgh and the Lothians. It provides funding and makes grants to support projects and initiatives not normally funded by the health service. The aim of the grant is to support LEAP patients sustain their recovery from substance dependence through provision of a structured outdoors activities project, complementary to the primary treatment programme.

FRIENDS OF LEAP SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2022

12. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Bank and cash	4,541	452	4,993
Other net current assets	0	0	0
	<u>4,541</u>	<u>452</u>	<u>4,993</u>