

REGISTERED COMPANY NUMBER: SC356976 (Scotland)
REGISTERED CHARITY NUMBER: SC012838

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2017
FOR
EAST PARK SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
TRADING AS
EAST PARK



EAST PARK



EAST PARK SCHOOL

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FOR THE YEAR ENDED 31 MARCH 2017**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which East Park was established as stated in the Memorandum of Association are:

"the advancement of education and the advancement of health by the provision of a range of residential, social, health and education services on a short or long term basis to children and young people with severe and complex learning difficulties including physical disabilities, sensory impairment, medical needs, challenging behaviour and/or autistic spectrum disorders."

East Park strives to provide high quality, person centred residential care, education and opportunities to children and young people with complex additional support needs, including Autism Spectrum Disorder and challenging behaviour. With the young person at the centre and working with families and external partners, we seek innovative, personalised approaches to enable each individual to reach his or her maximum potential.

East Park responds to the needs of national and local communities. East Park regularly reviews and adapts provision to meet the evolving needs of these communities in the care and education of young people with highly complex additional support needs. We recognise the continuing and increasing need to support young people on the autism spectrum and have responded to this by developing a specialist workforce with high level skills and expertise. Our core provision, provided to around 30 children, from across Scotland, is a holistic education and care service which seeks to provide the young people with the life skills and coping strategies to enable them to develop more self-awareness and self-regulatory coping strategies and so introduce a new cycle of positive experiences and expectations. This in turn will lead to increased confidence, success and increased social participation.

Each child's needs are assessed and an individualised plan to support the achievement of targeted outcomes is established. The child's progress is monitored closely with the plan and target outcomes adjusted as required to support development. Each young person's achievements provide evidence of the organisation's success. The work at an individual level is monitored at an organisational level within the different strands of the annual department plans under the main priorities; wellbeing, outcomes, quality improvement and continuing professional development. The department plans are extracted from the rolling three year Development Plan which the Board approves annually.

East Park's success at an organisational level is measured against the delivery of the Development Plan. Trustees assess the performance of the organisation via regular internal and external reporting to the Board. External reports on the quality and success of East Park's work include the Care Inspectorate, Education Scotland, the National Autistic Society and the Scottish Qualifications Authority inspections and re-accreditations.

Volunteers' activities & contributions

East Park benefits greatly from the support of volunteers across the organisation, those who donated their time and expertise to support the charity over the year via diverse activities.

53 volunteers from corporate supporters provided a total of 234 hours support in 2016/17. These volunteers came from Tesco Bank, Vodafone, Bearsden Academy, Zurich Insurance and the Royal Bank of Scotland. In addition East Park benefitted from support from individuals undertaking sponsored events.

Trustees provide significant support in the form of expertise and time. In 2016/17 this has totalled to 476 hours support provided by 12 trustees (this figure includes the contribution of the 1 Trustee who resigned during the year).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

ACHIEVEMENT AND PERFORMANCE

**Charitable activities
Care Services**

Care Inspection Report 2016

In December 2016 we had an unannounced Care Inspection in four of the six residential houses. We were delighted to be graded as Very Good (5) across the two performance areas of:

- Quality of care & support.
- Quality of staffing.

The inspection found that:

"effective communication systems (were in place) which support young people to take active roles in daily activities"

"The service had worked hard at creating comprehensive personal plans which were underpinned with the wellbeing indicators. These incorporated targets and recorded achievements. Parents and families contributed to personal plans and were involved in updating these at regular intervals throughout the year. Many young people lived some distance from their home communities. Parents indicated that the communication with care staff was "excellent"."

"We observed many occasions where young people were cared for and nurtured by staff. There were many occasions where staff used praise and also appropriate touch to affirm and support good behaviour. We saw young people being extremely well behaved and polite and mirroring the behaviour of the staff group."

Wellbeing Group

Throughout 2016 East Park's Wellbeing Group continued to increase awareness of wellbeing, sensory integration support and the holistic approach to supporting the child. This has been undertaken by a series of CPD sessions delivered by internal staff, Team Leaders and teachers, and by external specialists.

The rationale behind the setting up of this group was to respond to Getting it Right for Every Child (GIRFEC) particularly in relation to the concept of 'wellbeing'. GIRFEC clearly draws these together, using the Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible, Included (SHANARRI) indicators to evidence a child's development and progress. Pro-actively monitoring a child's wellbeing and the impact of that on behaviour and learning, is an effective and holistic approach to supporting the development of the child.

The purpose of the Wellbeing working group is to embed this concept of wellbeing across all approaches, activities, actions and processes in East Park. Ultimately this will be evidenced in colleagues' greater understanding, focus and use of terminology and the positive impact on children's progress.

Following on from the recommendations in 2015, further work is being carried out on the analysis of accident & incident reporting. Analysis is undertaken each month with quarterly summary reports providing trend information which can inform the considerations of the teams around the child when reviewing practice. Following the review of internal health support, two Team Leaders have become epilepsy trainers delivering regular training and support across staff groups. This has been positively received across East Park.

The Wellbeing Group continues to support East Park to achieve its goals, particularly in relation to the organisational objective to ensure that every young person is supported to reach his or her maximum potential and is respected, nurtured and educated in a manner which meets their needs.

Individual Young People's Achievements

Every achievement by a child or young person in East Park is significant in its impact on the child's wellbeing and confidence and on their family. The outcomes framework to assist us to monitor and review young people progress is becoming well established in the residential care provision. Within our process, objectives and outcomes are relative and relevant to young people, recognising that for some, while full independence may not be possible, significant degrees of development and progress can be attained, distance travelled can be evidenced and this is in itself worth celebrating.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2017, 11 pupils have been entered for SQA Personal Achievement Awards and 8 pupils have been entered for National 1 Awards.

One recent significant achievement saw a young person travel successfully by plane on a mini-break to Belfast.

Education

School

Education Scotland Inspection Report 2016

East Park was inspected by Education Scotland in December 2016. In response to some areas being identified for improvement, a School Quality Action Group was established in January 2017.

Teachers and Learning Support Workers have contributed to the development of a School Quality Improvement Action Plan which is now being implemented under the leadership of the Head of Education. Education Scotland is continuing to engage with East Park to assess the progress of improvements.

The delivery of the School Quality Improvement Action Plan in 2017/18 is a high priority for trustees. In January 2017 Helen Glen, trustee and retired primary Head Teacher, was retained on a consultancy basis to support the Education Team in developing the detail of the Improvement Plan. To further support quality improvement two trustees are members of the School Quality Action Group. The Inclusion & Achievement Committee will receive detailed reporting on progress throughout 2017/18 with further reports being provided to the Board.

Health and Wellbeing: Cross Curriculum/ Cross-organisational Thematic Learning

In 2016/17 Creative Arts (movement, drama, music, art, etc.) were used as vehicles to deliver innovative activities and approaches underpinning the development of abilities, behaviours, knowledge and skills, that will effectively facilitate participation in everyday life; both now and in the future.

The dual focus of the project is to:

- improve health and wellbeing; and
- more effectively engage learners in literacy/ numeracy, thereby enhancing skills development.

The project approaches curriculum engagement noting effective learning can only take place when the learner is "ready to learn". As "readiness to learn" can be impacted by sensory, physical, emotional and/or environmental factors. The approach is being taken forward by therapists highly skilled and experienced in their individual fields. (Movement, Music, etc.)

Learners with Complex Additional Support Needs engage more readily and learning is more effective when activities:

- link to their sensory needs (touch, vestibular, etc.);
- are dynamic; and
- are enjoyable.

This Project was designed to both link with on-going work, within East Park, around sensory learning and the up-skilling of staff to understand the role of sensory practitioner.

Workmates

Care Inspection Report 2016

In June 2016 we had an unannounced Care Inspection in Workmates. We were happy to be graded as Good (4) across the four performance areas of:

- Quality of care & support;
- Quality of staffing;
- Quality of environment; and

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Quality of management and leadership.

The inspection found that:

"Young people's physical and emotional needs were supported through well established relationships with staff. We observed warm and genuine relationships which promoted young people's identity and sense of self-worth. Positive role modelling helped to encourage active involvement in a range of activity, aimed at promoting health and wellbeing. Examples included, work experience at a local gardening allotment, litter picking in the community and cycling at a local venue, where adapted bicycles allowed young people to enjoy physical exercise alongside their peers. Within the service, opportunities such as, baking and cooking, further provided young people with experiences to learn new skills and develop their interests."

In summer 2016, a Workmates Quality Improvement Plan was developed by the Workmates Resources Manager and the Head of Education. This includes in 2017/18, improvements to be made to tracking individual young people's progress and to make available formally accredited awards, such as the John Muir Youth Award, for young people.

Resources

In addition to ensuring the day to day operation of East Park and regulatory compliance with administrative and environmental requirements, the Resources Team delivered three significant areas of activity meeting set targets.

Fundraising

In 2015 East Park embarked on a major capital build project to deliver two additional residential houses and additional educational accommodation. This has increased the residential capacity by 20% and increased the educational capacity by 15%. A major capital fundraising campaign to support the above commenced in 2014/15. In 2015/16 £2,109,337 restricted capital income was generated. In 2016/17 a further £543,593 restricted capital income was generated.

The revenue fundraising income, restricted and unrestricted, received in 2016/17 exceeded the target of £74,000. In addition, the continued engagement with supporters, stakeholders and the wider community via the increased circulation of East Park Patter, increased website and social media activity continues to raise awareness of East Park and the services it provides.

Continuing Professional Development across East Park

Professional Review & Development (PRD) & Professional Update (PU)

In support of Objective 2, in 2015/16, and East Park's targeted commitment to providing comprehensive learning and development opportunities for all colleagues, in 2016/17 colleagues' training and development included:

- the delivery of CPD sessions on 'named person' requirements, Looked After & Accommodated Children definitions, and the National Improvement Framework were delivered to raise awareness of the policies and approaches of East Park within the national context;
- the delivery of sensory integration and social pedagogy CPD sessions to engender shared practice and support evaluation/reflection; and
- the delivery of a range of CPD sessions on augmentative and alternative communication support to increase understanding and knowledge of communication methods and to improve consistency of practice.

Individual and wider benefits thereof:

- Pupils should have a more joined up learning experience;
- Staff skills and abilities will have been enhanced; and
- Interdisciplinary working across East Park should improve.

In support of Objectives 1 & 2, in 2015/16 a review of the arrangements, processes and practices in place to support colleagues' approach to their personal self-evaluation, collegiate reflection and learning was undertaken. Following this a comprehensive PRD Policy, which includes 'Professional Update' for Teachers, and set of procedures was drafted by the HR & Admin. Team. The Care Inspectorate commended East Park's PRD approach and processes at the inspection in March 2016. The GTCS Professional Update process for Teachers continues to be embedded seeking to make explicit the impact of CPD on teachers' practice and on the outcomes for children and young people.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Learning and Development Team continued to improve the depth and breadth of accredited learning opportunities to ensure all colleagues have the necessary skillset to effectively support the young people. In addition to the five Organisational Development days the frequent 'twilight sessions' at the end of the school day continue. This provides further opportunities for practice sharing and better cross-organisational working.

FINANCIAL REVIEW

Financial position

Trustees and Senior Managers are responsible for the financial performance of East Park and its services. Senior Managers are responsible for ensuring that services are efficiently managed and subject to on-going financial monitoring and review to ensure that costs are maintained within achievable income levels.

The Statement of Financial Activities at page 16 details the financial results for the year ended 31 March 2017. Income totalled £5,067,490 (2016: £6,092,405) with expenditure of £4,529,258 (2016: £4,004,302).

Unrestricted Funds

The value of the fixed assets fund at £7,453,417 reflected funds tied up in the properties, fixtures and fittings and motor vehicles. Total free reserves after this and other designations at 31 March 2017 were £1,289,096.

Restricted Funds

The balance on the restricted funds as at 31 March 2017 was £54,387.

Note 18 to the financial statements details the movements in all funds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of East Park are:

- Fees charged to local authorities for the provision of educational and residential child care services;
- Direct grant from the Scottish Government; and
- Fundraising.

Fundraising & Key Supporters in 2016/17

East Park benefitted from the generous support of many trusts, foundations, corporates, organisations and individuals in 2016/17 particularly in relation to the capital funding campaign. We extend our thanks to all our benefactors some of which are shown below;

Clothworkers' Foundation
Incorporation of Weavers of Glasgow
The Big Lottery Fund
The Robertson Trust/ Edrington
The Robert Barr Charitable Trust
Spifox
The ACT Foundation
The Davidson Clinic
The Gemmel Bequest Fund
The Mugdock Trust
360 Architects

Legacy income is designated for the current capital development to July 2017. This will be reviewed by the Board annually.

East Park acknowledges with gratitude the generosity of legacies which ensure that East Park is able to continue to provide the most up to date facilities and buildings for all children and young people. We are grateful to have received legacies from the following individuals in 2016/17:

J Oliphant	E O'Neill	J Hope
I Robb	M Wagstaff	J M McNee

We are indebted to the many individuals who donated significant financial gifts in 2016/17.

Investment policy and objectives

At present East Park only has cash investments which are held on term deposits. Given completion of the capital project these investments will be reviewed.

Reserves policy

The Reserves Policy was reviewed in 2014/15 taking into account funding streams, expenditure commitments, contractual obligations and the needs of the charity. Reserves are held for three purposes: to enable the charity to meet all its obligations in the event of dissolution, to ensure the best arrangements possible can be made for the young people going forward and to hold designated reserves as identified by the Board. Designated reserves held are: asset renewal £50,000 and dilapidations £50,000. The Trustees' aim to hold between three and six months operating costs in reserve within the general fund.

Going concern

In preparing these financial statements budgets have been examined and the Funds of the charity reviewed. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

FINANCIAL REVIEW

Pensions

East Park has in place two main pension arrangements: the Scottish Teachers' Pension Agency pension for teaching staff and the People's Pension for non-teaching staff. There are no material liabilities arising from either.

FUTURE PLANS

The work to develop the care and young adult provision undertaken by East Park over recent years has been strongly endorsed by the Care Inspectorate. Education Scotland has highlighted need for improvements in some areas of the education provision. East Park's objectives for 2017-20 are:

- to ensure that every child and young person is supported to reach his or her maximum potential. This requires us to ensure that each person is respected as an individual, nurtured and educated in a manner which meets their needs and best supports their development into successful adulthood
- to deliver on our commitment to self-evaluation, collegiate reflection, personal development and learning. We do this to ensure we are properly equipped to design, deliver and improve the quality of the services we provide
- to work with others to develop the best education and care services possible for children and young people with complex additional support needs and Autism Spectrum Disorder from across Scotland. We will work collaboratively with the external teams around the child or young person and we will ensure that we are well informed on external innovation, research and progress in supporting care and education for children and young people with this profile of needs.

The priorities for 2017-20 are:

- to deliver service quality improvement and development as defined by Education Scotland, detailed within the focussed and prioritised School Quality Improvement Action Plan and other organisational plans
- to consolidate and build on the depth and breadth of knowledge and expertise of the staff group to the high levels required to support the complexity of needs of the children and young people.
- to continue to develop and use compatible and linked technology to increase cross-organisational communication and effectiveness. The focus will be on technology to support the outcomes of the children and young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

East Park was founded in 1874 and is governed by a Board of trustees, appointed in accordance with the charity's Memorandum & Articles of Association.

East Park is a registered charity operating in Scotland (Scottish charity number SC012838 and a company limited by guarantee SC356976). Details of the trustees and senior staff who served during the year and since the year end are provided. The trustees are responsible for ensuring that the annual financial statements prepared give a true and fair view of the state of affairs of the charity at the end of each year and of the incoming resources and resources expensed for each year.

Organisational structure

The key duties and responsibilities of the Board of trustees include making decisions on educational and care strategy and planning, organisational and financial policy including H&S, employment policy, capital expenditure, reserves policy, investment decisions and annual budget approval. From time to time sub committees are formed to support the work of the Board in specific areas. After approving the strategic direction, the rolling three year Development Plan and underpinning financial policy and budget, the Board delegates executive responsibility to the Executive Director and her senior management team who have collective responsibility for the operational management of the organisation.

In 2016/17, the Board appointed two trustees. East Park is pleased to welcome Gus Campbell who brings many years' experience in child care work and social policy planning and Lesley Dalziel who has extensive experience at a senior level in finance and IT management. Doug Gowan resigned from the Board in June 2016 after supporting the Board in its approach to risk assessment for a period.

The senior management team comprises the roles of the Executive Director, Head of Care Services, Head of Education and Head of Resources.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, induction and training of new trustees

The Board regularly assesses its effectiveness and the skills set and knowledge it requires to operate at a high level. Trustees are appointed from diverse backgrounds for their expertise, knowledge and interest in education, child social care, policy, charity law, finance, accounting etc. They are recruited in various ways including advertising. In all cases, potential new trustees are interviewed by at least two members of the Board. Any recommendation for appointment is approved at a full meeting of the Board. New trustees are invited to participate in a bespoke induction programme and are given detailed information on the operation of East Park, its plans and priorities. Trustees are invited to attend information sessions & seminars organised internally and by external bodies, to keep them up-to-date on relevant policy, legislation, charity law and other matters.

Key management remuneration

The trustees consider that the trustees, the Executive Director, Head of Care Services, Head of Education and Head of Resources are the Key Management team being those with the authority and responsibility to direct and control the charity. The remuneration policy for all employees is to match the skills, experience and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base.

Wider network

In addition to maintaining close relationships with regulatory bodies and commissioning managers from local authorities, East Park participates in a number of networks to ensure it keeps abreast of legislative requirements, best practice and innovation relevant to its work. These include:

- Education Through Care Scotland;
- Scottish Autism Research Group;
- Grant-aided Special Schools group and other Scottish Government groups; and
- National Autistic Society.

Related parties

In 1990 the Board of East Park established the East Park Children's Trust (EPCT), a registered charity (SC011884). In terms of constitution of EPCT, East Park has power to appoint three trustees (out of a total of six trustees). The trustees of EPCT are directed to hold such sums paid or conveyed to its trustees for the benefit of East Park and its charitable objects.

East Park, the sole beneficiary, will continue to engage with the EPCT and draw down funds as and when appropriate for the benefit of the children and young people of East Park, in accordance with the Memorandum of Understanding confirming the arrangements between the two parties as signed in April 2017 by the trustees of East Park Children's Trust and East Park.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Board places a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the trustees also place a high priority on minimising exposure to risk to service users, staff and visitors. Policies and procedures are in place covering care practice and provision, health and safety related matters, fire, administrative arrangement etc. Detailed risk assessments are in place and reviewed regularly to protect the health, safety and welfare of the children, young people and staff.

The organisation wide Risk Register is reviewed on a rolling basis at each meeting of the General Purposes Committee which reports back to the Board. The Board reviews the risk register in full annually. The principal risks are identified and mitigation strategies discussed and agreed. As at March 2017 the Board had identified the following as the most significant risks:

Risk Description - Financial

East Park is reliant on the Scottish Government grant to meet a significant proportion of expenditure. The Scottish Government may make the decision to reduce/remove revenue grant (and the minor capital grant) from East Park following the Doran Review in 2012 and the subsequent considerations of the Strategic Commissioning Board from 2015.

Strategy to manage risk

The fee structure set in place in April 2012 has been reviewed annually, discussed in detail with the Board and the annual approach to fee increases agreed (noting that this is required to be within the parameters of acceptability to achieve Ministerial fee approval). Financial modelling has been undertaken to consider possible fee setting scenarios for when the Scottish Government makes clear the future intentions regarding grant funding. It is expected that the Government will advise the grant-aided special school sector of its plans towards the end of 2017/18. East Park works closely with the Government to fulfil requirements as a national resource and to mitigate the impact of grant withdrawal.

Risk Description - Environmental & external

East Park is negatively impacted by changes to residential child care support workers' qualification requirements under the Residential Child Care Standards (under review by the Scottish Government as at 2017).

Strategy to manage risk

The Board and the senior management team will consider the optimum staffing structure in response to changes when the timing of implementation is clarified.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC356976 (Scotland)

Registered Charity number
SC012838

Registered office
1092 Maryhill Road
Glasgow
G20 9TD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr K J Pinkerton	Chair	
Mr G I Wells	Vice Chair	
Mr K McChlery		
Mrs K P F Douglas		
Mr K R Burke		
Mrs M Hawthorn		
Ms K M Howie		
Mr A Sherry		
Mrs H T P Glen		
Mr D J Gowan		- resigned 7.1.17
Mrs L M Dalziel		- appointed 20.1.17
Mr A A Campbell		- appointed 29.11.16

Senior management team

Judy Cromarty - Executive Director
Geraldine O'Neill - Head of Care Services
Helen Dunlop - Head of Education
Alistair McDonald - Head of Resources

Auditors

Hardie Caldwell LLP
Statutory Auditors
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Bankers

The Royal Bank of Scotland plc
Glasgow Maryhill Branch
1944 Maryhill Road
Glasgow
G20 0EQ

Solicitors

Brodies LLP
2 Blythswood Square
Glasgow
G2 4AD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of East Park School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

A resolution was passed by the Board of Trustees on 29 November 2016 to appoint Hardie Caldwell LLP as auditors of the charity for the year under review.

The auditors, Hardie Caldwell LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 June 2017 and signed on its behalf by:



K J Pinkerton
Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
EAST PARK SCHOOL (REGISTERED NUMBER: SC356976)**

We have audited the financial statements of East Park School for the year ended 31 March 2017 on pages fourteen to thirty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page eleven, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

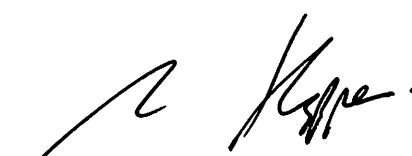
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
EAST PARK SCHOOL (REGISTERED NUMBER: SC356976)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Marion Hopper (Senior Statutory Auditor)
for and on behalf of Hardie Caldwell LLP

Statutory Auditors

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Citypoint 2

25 Tyndrum Street

Glasgow

G4 0JY

Date: 29 June 2011

EAST PARK SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,423,429	623,786	2,047,215	3,516,301
Charitable activities	6				
School		436,810	-	436,810	455,353
Supported accommodation		2,278,893	-	2,278,893	1,833,270
Workmates		286,930	-	286,930	267,209
Other trading activities	4	10,658	-	10,658	12,720
Investment income	5	6,984	-	6,984	7,552
Total		4,443,704	623,786	5,067,490	6,092,405
EXPENDITURE ON					
Raising funds	7	24,506	28,774	53,280	55,228
Charitable activities	8				
School		1,366,513	41,047	1,407,560	1,250,306
Supported accommodation		2,782,244	2,622	2,784,866	2,443,427
Workmates		281,484	2,068	283,552	252,334
Respite		-	-	-	3,007
Total		4,454,747	74,511	4,529,258	4,004,302
NET INCOME/(EXPENDITURE)		(11,043)	549,275	538,232	2,088,103
Transfers between funds	18	1,072,840	(1,072,840)	-	-
Net movement in funds		1,061,797	(523,565)	538,232	2,088,103
RECONCILIATION OF FUNDS					
Total funds brought forward		7,780,716	577,952	8,358,668	6,270,565
TOTAL FUNDS CARRIED FORWARD		8,842,513	54,387	8,896,900	8,358,668

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

EAST PARK SCHOOL (REGISTERED NUMBER: SC356976)

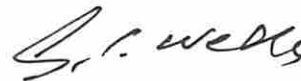
BALANCE SHEET
AT 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	15	7,453,417	-	7,453,417	6,423,601
CURRENT ASSETS					
Debtors	16	397,465	3,295	400,760	284,056
Cash at bank and in hand		1,069,194	89,627	1,158,821	1,997,620
		<u>1,466,659</u>	<u>92,922</u>	<u>1,559,581</u>	<u>2,281,676</u>
CREDITORS					
Amounts falling due within one year	17	(77,563)	(38,535)	(116,098)	(346,609)
NET CURRENT ASSETS		<u>1,389,096</u>	<u>54,387</u>	<u>1,443,483</u>	<u>1,935,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,842,513</u>	<u>54,387</u>	<u>8,896,900</u>	<u>8,358,668</u>
NET ASSETS		<u><u>8,842,513</u></u>	<u><u>54,387</u></u>	<u><u>8,896,900</u></u>	<u><u>8,358,668</u></u>
FUNDS					
Unrestricted funds	18			8,842,513	7,780,716
Restricted funds				54,387	577,952
TOTAL FUNDS				<u><u>8,896,900</u></u>	<u><u>8,358,668</u></u>

The financial statements were approved by the Board of Trustees on 20 June 2017 and were signed on its behalf by:



K J Pinkerton
Trustee



G I Wells
Trustee

EAST PARK SCHOOL

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

		2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	360,442	2,502,611
Net cash provided by (used in) operating activities		<u>360,442</u>	<u>2,502,611</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,206,225)	(1,581,247)
Interest received		6,984	7,552
Net cash provided by (used in) investing activities		<u>(1,199,241)</u>	<u>(1,573,695)</u>
Change in cash and cash equivalents in the reporting period		(838,799)	928,916
Cash and cash equivalents at the beginning of the reporting period		<u>1,997,620</u>	<u>1,068,704</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,158,821</u></u>	<u><u>1,997,620</u></u>

EAST PARK SCHOOL

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2017	2016
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	538,232	2,088,103
Adjustments for:		
Depreciation charges	176,409	123,921
Interest received	(6,984)	(7,552)
(Increase)/decrease in debtors	(116,704)	36,934
(Decrease)/increase in creditors	(230,511)	261,205
Net cash provided by (used in) operating activities	360,442	2,502,611

1. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC356976, and has no share capital. The liability of each member in the event of winding up is limited to £1.

The charity's registered number is SC012838.

The registered office is 1092 Maryhill Road, Glasgow, G20 9TD.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

In preparing these financial statements budgets have been examined and the Funds of the charity reviewed. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Cost of raising donations and legacies comprise expenditure incurred to attract voluntary income.

Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities are apportioned based on the staff utilisation or service delivery.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets costing more than £10,000 are capitalised, including any incidental expenses of acquisition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold buildings	- 2% on cost
Motor vehicles	- 25% reducing balance
Fixtures & fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

Debtors and other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents includes cash, bank and deposit accounts with a short term of maturity, being twelve months or less, from opening of the deposit or similar account.

Creditors

Creditors, other creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, other creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Retirement benefits

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are invested in funds independent from those of the charity.

Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EAST PARK SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

3. DONATIONS AND LEGACIES

	2017 £	2016 £
Donations	34,152	31,693
Legacies	68,101	39,775
Grants	92,548	30,706
Capital development	567,993	2,109,551
Scottish Government grant	1,284,421	1,304,576
	<u>2,047,215</u>	<u>3,516,301</u>

Grants received, included in the above, are as follows:

	2017 £	2016 £
Other grants	<u>92,548</u>	<u>30,706</u>

Other grants above includes £34,080 receivable from the Scottish Government (2016: £24,400).

4. OTHER TRADING ACTIVITIES

	2017 £	2016 £
Fundraising	1,319	4,647
Other income	9,339	8,073
	<u>10,658</u>	<u>12,720</u>

5. INVESTMENT INCOME

	2017 £	2016 £
Bank interest	<u>6,984</u>	<u>7,552</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Supported		2017	2016
	School accommodation	£	Total activities	Total activities
	£	£	£	£
Charitable activities	<u>436,810</u>	<u>2,278,893</u>	<u>286,930</u>	<u>3,002,633</u>
			<u>3,002,633</u>	<u>2,555,832</u>

EAST PARK SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

7. RAISING FUNDS

Raising donations and legacies

	2017 £	2016 £
Staff costs	21,075	28,704
Staff training	-	948
Support costs	29,907	21,007
	<u>50,982</u>	<u>50,659</u>

Other trading activities

	2017 £	2016 £
Fundraising	248	1,244
Support costs	2,050	3,325
	<u>2,298</u>	<u>4,569</u>

Aggregate amounts	<u>53,280</u>	<u>55,228</u>
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8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9) £	Support costs (See note 10) £	Totals £
School	1,228,240	179,320	1,407,560
Supported accommodation	2,542,401	242,465	2,784,866
Workmates	253,539	30,013	283,552
	<u>4,024,180</u>	<u>451,798</u>	<u>4,475,978</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

Analysis of expenditure on charitable activities

	School	Support Accommodation	Workmates	2017	2016
	£	£	£	£	£
Staff costs	951,553	2,110,609	224,562	3,286,724	2,981,291
Glow expenses	3,671	-	-	3,671	5,084
Food for thought expenses	-	-	-	-	2,811
Workmates expenses	-	-	1,571	1,571	3,803
Sensory equipment	-	33,133	-	33,133	6,429
Children - clothing	-	7,346	-	7,346	8,222
Children - pocket money	-	9,240	-	9,240	9,120
Children - petty cash	-	13,830	-	13,830	10,485
School materials	20,906	-	-	20,906	10,017
Equipment costs	10,525	71,240	1,754	83,519	21,320
Repairs and maintenance	17,108	47,905	3,422	68,435	65,011
Hardware and cleaning	10,283	79,228	-	89,511	75,229
Rates	33,860	30,474	3,386	67,720	82,043
Insurances	34,530	31,077	3,453	69,060	61,198
Staff training	13,663	23,423	1,952	39,038	18,005
Staff recruitment	6,852	17,814	2,741	27,407	-
Motor expenses	7,094	8,868	1,774	17,736	22,349
Bad debts	-	-	8,924	8,924	-
Depreciation	118,195	58,214	-	176,409	123,921
	<u>1,228,240</u>	<u>2,542,401</u>	<u>253,539</u>	<u>4,024,180</u>	<u>3,506,338</u>
2016	<u>1,085,985</u>	<u>2,191,266</u>	<u>227,166</u>		

In 2016 £1,921 of respite costs were also incurred, resulting in total costs for 2016 of £3,506,338.

10. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Costs of generating voluntary income	28,548	1,359	29,907
Fundraising trading: cost of goods sold and other costs	2,050	-	2,050
School	172,610	6,710	179,320
Supported accommodation	224,784	17,681	242,465
Workmates	28,654	1,359	30,013
	<u>456,646</u>	<u>27,109</u>	<u>483,755</u>

Support costs, included in the above, are as follows:

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

10. SUPPORT COSTS - continued

Other

	Costs of generating voluntary income £	Fundraising trading: cost of goods sold and other costs £	School £
Staff costs	26,318	-	120,064
Miscellaneous costs	551	-	5,511
Travel costs	256	-	1,276
Printing, postage & stationary	1,201	-	12,105
Development fundraising	-	2,050	8,197
Bank charges	222	-	555
IT & telephone	-	-	13,167
Legal and professional fees	-	-	11,735
	<u>28,548</u>	<u>2,050</u>	<u>172,610</u>

	Supported accommodation £	Workmates £	2017 Total activities £	2016 Total activities £
Staff costs	184,361	20,343	351,086	356,853
Miscellaneous costs	3,860	551	10,473	13,306
Travel costs	3,322	256	5,110	3,441
Printing, postage & stationary	7,207	1,201	21,714	16,958
Development fundraising	8,198	2,050	20,495	3,838
Bank charges	1,220	222	2,219	1,714
IT & telephone	9,575	1,197	23,939	23,035
Legal and professional fees	7,041	2,834	21,610	18,430
	<u>224,784</u>	<u>28,654</u>	<u>456,646</u>	<u>437,575</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

10. SUPPORT COSTS - continued**Governance costs**

	Costs of generating voluntary income £	School accommodation £	Supported accommodation £
Staff costs	796	3,985	10,357
Auditors' remuneration	307	1,538	3,998
Other costs	241	1,112	3,129
Board away day	15	75	197
	<u>1,359</u>	<u>6,710</u>	<u>17,681</u>
		2017	2016
	Workmates	Total activities	Total activities
	£	£	£
Staff costs	796	15,934	14,265
Auditors' remuneration	307	6,150	7,169
Other costs	241	4,723	7,192
Board away day	15	302	867
	<u>1,359</u>	<u>27,109</u>	<u>29,493</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Auditors' remuneration	6,150	7,169
Depreciation - owned assets	<u>176,409</u>	<u>123,921</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

The trustees give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil).

Where a trustee has received payment in relation to consultancy work delivered to the charity, as distinct from performing the role of a trustee, disclosure is made of these payments within the Related Party Disclosures, see note 20.

Trustees' expenses

Expenses paid to one trustee in the year totalled £31 (2016: No trustee was in receipt of expenses).

Total trustees' expenses waived during the year in relation to 12 trustees was £1,244 (2016: 13 trustees waived expenses totalling £654).

EAST PARK SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

13. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	3,297,745	3,037,741
Social security costs	263,298	258,481
Other pension costs	113,776	121,167
	<u>3,674,819</u>	<u>3,417,389</u>

Key management remuneration totalled £225,628 in 2017. In 2017 in addition to the trustees four employees were deemed to be key management. (2016: £286,380 to include an average of 5 employees).

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

	2017	2016
Average weekly number by headcount	<u>160</u>	<u>158</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2017	2016
£60,001 - £70,000	<u>1</u>	<u>1</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,376,044	2,140,257	3,516,301
Charitable activities			
School	455,353	-	455,353
Supported accommodation	1,833,270	-	1,833,270
Workmates	267,209	-	267,209
Other trading activities	10,636	2,084	12,720
Investment income	7,552	-	7,552
Total	3,950,064	2,142,341	6,092,405
EXPENDITURE ON			
Raising funds	54,508	720	55,228
Charitable activities			
School	1,200,405	49,901	1,250,306
Supported accommodation	2,440,836	2,591	2,443,427
Workmates	248,531	3,803	252,334
Respite	3,007	-	3,007
Total	3,947,287	57,015	4,004,302
NET INCOME/(EXPENDITURE)	2,777	2,085,326	2,088,103
Transfers between funds	1,580,893	(1,580,893)	-
Net movement in funds	1,583,670	504,433	2,088,103
RECONCILIATION OF FUNDS			
Total funds brought forward	6,197,046	73,519	6,270,565
TOTAL FUNDS CARRIED FORWARD	7,780,716	577,952	8,358,668

EAST PARK SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Assets under Construction £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2016	5,281,092	1,992,547	159,872	31,890	7,465,401
Additions	-	1,158,226	47,999	-	1,206,225
Transfer to ownership	3,150,773	(3,150,773)	-	-	-
At 31 March 2017	<u>8,431,865</u>	<u>-</u>	<u>207,871</u>	<u>31,890</u>	<u>8,671,626</u>
DEPRECIATION					
At 1 April 2016	884,099	-	137,501	20,200	1,041,800
Charge for year	152,883	-	20,603	2,923	176,409
At 31 March 2017	<u>1,036,982</u>	<u>-</u>	<u>158,104</u>	<u>23,123</u>	<u>1,218,209</u>
NET BOOK VALUE					
At 31 March 2017	<u>7,394,883</u>	<u>-</u>	<u>49,767</u>	<u>8,767</u>	<u>7,453,417</u>
At 31 March 2016	<u>4,396,993</u>	<u>1,992,547</u>	<u>22,371</u>	<u>11,690</u>	<u>6,423,601</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Local authority fee debtors	328,222	226,201
Other debtors and prepayments	18,163	57,855
Accrued income	54,375	-
	<u>400,760</u>	<u>284,056</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	26,366	10,276
Social security and other taxes	464	-
Other creditors and accruals	89,268	336,333
	<u>116,098</u>	<u>346,609</u>

The Big Lottery Fund has a standard security over the land at 1092 Maryhill Road in respect of funding provided.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

18. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted funds				
General fund	1,098,583	(79,144)	269,657	1,289,096
Asset renewal	50,000	-	-	50,000
Property dilapidation	50,000	-	-	50,000
Development activities	118,757	-	(118,757)	-
Legacies	39,775	68,101	(107,876)	-
Tangible fixed assets	6,423,601	-	1,029,816	7,453,417
	<u>7,780,716</u>	<u>(11,043)</u>	<u>1,072,840</u>	<u>8,842,513</u>
Restricted funds				
Avenuepark House	295	-	(295)	-
Workmates Fund	2,893	(719)	-	2,174
Donations - school	220	23	(243)	-
Mugdock	40	-	(40)	-
Holiday Fund	963	-	-	963
Bisland Drive	776	-	(776)	-
The Trades House of Glasgow	954	(1,131)	177	-
Parkbrae House	4	-	(4)	-
Sensory Integration	123	2,008	-	2,131
Food for Thought	999	-	-	999
GLOW grant	42,555	(10,455)	-	32,100
Capital fundraising	528,130	172,668	(700,798)	-
Scottish Government Minor Capital	-	(64)	64	-
Makaton and AAC	-	12,995	-	12,995
Attainment challenge	-	3,025	-	3,025
Big Lottery Fund	-	370,925	(370,925)	-
	<u>577,952</u>	<u>549,275</u>	<u>(1,072,840)</u>	<u>54,387</u>
TOTAL FUNDS	<u><u>8,358,668</u></u>	<u><u>538,232</u></u>	<u><u>-</u></u>	<u><u>8,896,900</u></u>

EAST PARK SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,375,603	(4,454,747)	(79,144)
Legacies	68,101	-	68,101
	<u>4,443,704</u>	<u>(4,454,747)</u>	<u>(11,043)</u>
Restricted funds			
Workmates Fund	1,010	(1,729)	(719)
Donations - school	23	-	23
Sensory Integration	32,085	(30,077)	2,008
Capital fundraising	172,668	-	172,668
Scottish Government Minor Capital	24,400	(24,464)	(64)
Makaton and AAC	12,995	-	12,995
Attainment challenge	9,680	(6,655)	3,025
Big Lottery Fund	370,925	-	370,925
The Trades House of Glasgow	-	(1,131)	(1,131)
GLOW grant	-	(10,455)	(10,455)
	<u>623,786</u>	<u>(74,511)</u>	<u>549,275</u>
TOTAL FUNDS	<u><u>5,067,490</u></u>	<u><u>(4,529,258)</u></u>	<u><u>538,232</u></u>

18. MOVEMENT IN FUNDS - continued

The unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have created the following designated funds:

The Board has designated £50,000 for asset renewal and £50,000 to address property dilapidation.

The Development activities activities designation of £118,757 brought forward from 2016 has been released following the completion of the capital project.

The Legacies designation brought forward and added to in 2017 has also been released for the reason as noted above.

The tangible fixed asset designated funds represents the monies expended on the development of the new school, residential accommodation and respite facilities, as well as fixtures & fittings and motor vehicles, and equals the net book value of these assets, as shown in note 15.

Restricted funds are comprised of:

Avenuepark House was fundraising income for specific equipment. See note as to transfers.

The Workmates Fund contains monies raised towards the shortfall in operational costs of the Workmates services.

The donations received from the school from fundraising for specific equipment. See note as to transfers.

Mugdock Children's Trust funding was restricted to provide a programme of specialist drama support in the school. See note as to transfers.

The Holiday Fund was a donation received for the purpose of a holiday for the residents by the individual donor.

The donations received for Bisland Drive arise from fundraising for specific equipment. See note as to transfers.

Trades House is restricted for maintenance on the vehicles.

Parkbrae House was fundraising income for specific equipment. See note as to transfers.

Sensory Integration is restricted for sensory equipment.

Food for Thought is restricted for food tastings and experiences.

The GLOW grant is monies received from the Scottish Executive (now Scottish Government) for the GLOW National Schools Intranet linking Scotland's 800,000 educators and pupils.

Capital Fundraising is restricted to fund the new build educational and residential accommodation. See note as to transfers.

The Scottish Government Minor Capital grant is restricted to fund minor repairs and replacements. See note as to transfers.

Makaton & AAC is restricted for the learning and progression of Makaton teaching.

Attainment challenge is restricted for the attainment challenge project.

Big Lottery Fund is funding received to fund the new build educational and residential accommodation. See note as to transfers.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

18. MOVEMENT IN FUNDS - continued

Transfers between funds

Where donor conditions have been fully met restricted funds balances were transferred to unrestricted funds at the year end. These transfers totalled £1,073,081 in the year ended 31 March 2017.

Where there has been an overspend on restricted funds a transfer has been made from unrestricted funds to cover the deficit . These transfers totalled £241 in the year ended 31 March 2017.

A net transfer of £1,072,840 from restricted funds to unrestricted funds.

Transfers had been made within Unrestricted funds between the General fund and the designated funds in line with the trustees' designations.

19. CAPITAL COMMITMENTS

	2017	2016
	£	£
Contracted but not provided for in the financial statements	-	576,472
	<u> </u>	<u> </u>

20. RELATED PARTY DISCLOSURES

Helen Glen, a trustee, received payment in the sum of £6,250 in the year ended 31 March 2017 in respect of Educational support delivered to the charity (2016: £nil).

In the year ended 31 March 2016 Margaret Orr, a trustee of East Park until 30 September 2015, received £1,000 in relation to consultancy work carried out in the year after she had left the Board.