

**CHARITY NO: SC012838**

**COMPANY NO: SC356976**

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**



**EAST PARK**

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

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## EAST PARK SCHOOL (TRADING AS EAST PARK)

### LEGAL AND ADMINISTRATIVE INFORMATION

**Charity Name:** East Park School (trading as East Park)

**Registered Office & Operational Address:** 1092 Maryhill Road  
Glasgow  
G20 9TD

**Charity Registration Number:** SCO12838

**Company Registration Number:** SC356976

**Trustees:** Kenneth Pinkerton *(Chair)*  
Gerald Wells *(Vice Chair)*  
Kenneth McChlery  
Patsy Douglas  
Kieran Burke  
Moyra Hawthorne  
Kirsten Howie  
Alan Sherry  
Helen Glen

**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:** Wylie & Bisset LLP  
168 Bath Street  
GLASGOW  
G2 4TP

**Bankers:** The Royal Bank of Scotland plc  
Maryhill Road  
1944 Maryhill Road  
Glasgow  
G20 0EQ

**Solicitors & legal advisors:** Brodies LLP  
2 Blythswood Square  
Glasgow  
G2 4AD

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2016. All Board members are appointed as trustees of the charity and company directors unless otherwise stated. They are referred to throughout the remainder of this Report as "Trustees" unless the context demands otherwise. The legal and administrative information forms part of this report.

East Park is a registered charity operating in Scotland (Scottish charity number SC 012838) 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 expended for each year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 published on 16 July 2014.

#### **Trustees:**

The Trustees who served during the period and since the period end (unless otherwise stated) were as follows:-

Kenneth Pinkerton	Chair
Robert McKay	Vice Chair (resigned 09.11.15)
Gerald Wells	Vice Chair
Ken McChlery	
Margaret Orr	(resigned 30.09.15)
Kieran Burke	
Patsy Douglas	
Moyra Hawthorne	
Paul Gilliver	(resigned 22.07.15)
Douglas Gowan	(appointed 21.04.15, resigned 07.06.16)
Kirsten Howie	(appointed 24.11.15)
Alan Sherry	(appointed 24.11.15)
Helen Glen	(appointed 26.02.16)

#### **Senior Team:**

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

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

#### **Structure, Governance and Management**

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.

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 2015/16, the Board recruited three Trustees. East Park is pleased to welcome Kirsten Howie who brings high level strategic and fundraising knowledge and Alan Sherry and Helen Glen both of whom have extensive senior educational knowledge and experience from the FE & primary sectors respectively. Paul Gilliver resigned from the Board in July 2015 after supporting the Board in the role of Treasurer for a period. Margaret Orr resigned in September 2015 to take up a role in the Scottish Government and Robert McKay resigned in December 2015 after many years of great support to East Park as Vice Chair.

Gerald Wells was appointed as Vice Chair in February 2016.

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.

The senior management team comprises the roles of Executive Director, Head of Care Services, Head of Education and Head of Resources. The terms and conditions of employment, pay and remuneration of senior management personnel were reviewed in detail by the Board in 2013/14. Information on the terms and conditions, pay and remuneration of similar roles across the independent sector was sought to provide appropriate benchmarking for this review. Terms and conditions of employment will be reviewed in 2016/17.

#### **Networks**

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:

- Advisory Group on Additional Support Needs (Scottish Government)
- Educating Through Care Scotland
- Scottish Autism Research Group
- Grant-aided Special Schools group (Scottish Government)
- National Autistic Society

## EAST PARK SCHOOL (TRADING AS EAST PARK)

### Report of the Trustees for the year ended 31 March 2016

#### Relationships & related parties - East Park Children's Trust

In 1990 the Board of East Park established the East Park Children's Trust (EPCT), a registered charity Scottish Charity Number SC O11884. In terms of the 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, as the sole beneficiary, will continue to engage with the EPCT and to request draw down of funds as and when appropriate for the benefit of the children and young people of East Park.

#### Objectives & Activities

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 provides excellent, person centred residential care and education to children and young people with complex additional support needs, including Autism Spectrum Disorder, physical and sensory impairments, and challenging behaviour, between the ages of 5 and 25. With the young person at the centre and working with external partners, our work focuses on seeking innovative, personalised approaches which 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 work force 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 Operational Plan under the main priorities: wellbeing, outcomes and continuing professional development. The Operational Plan is extracted from the rolling three year Development Plan which the Board approves annually.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

East Park's success at organisational level is measured against the delivery of the Operational Plan. Trustees assess the performance of the organisation via regular internal and external reporting to the Board. The quality and success of East Park's work is evidenced in reports from the Care Inspectorate, Education Scotland, the National Autistic Society and the Scottish Qualifications Authority inspections and re-accreditations. East Park undertakes internal audits of its provision. In 2016/17 the quality of children's documentation was audited and a self-evaluation review commenced in the teaching provision. The findings of internal audits and evaluations are reported to the appropriate Board Committee.

### **Long & short term aims for three years 2016-19 & plans for the future**

The work to develop the educational and care provision undertaken by East Park over recent years has been strongly endorsed by the Care Inspectorate, Education Scotland & National Autistic Society (NAS) Autism Accreditation. Building on this to 2019 East Park will:

- further develop the quality of the support and services to the children and young people by self-evaluation at an individual and collegiate level, practice sharing, consultation, innovation and continuous skills' development
- further develop its reputation for providing excellent education and care for children and young people with highly complex needs, underpinning this reputation with strong evidence of the positive experiences and outcomes for the young people placed with us
- share knowledge and experience across the independent sector on how these outcomes are achieved and work with others, including placing authorities on further developing understanding on how the best outcomes can be achieved
- evidence that East Park fulfils a national demand for such highly specialised education in Scotland and meets this need in a cost effective manner
- underpin the above with a strategic approach to continuing professional development and the management of succession planning across the organisation

### **Organisational Objectives**

#### **Objective 1**

***To ensure that every young person is supported to reach his or her maximum potential and is respected as an individual, nurtured and educated in a manner which meets their needs***

The wellbeing of the child, placed at the centre of support, teaching and learning, is at the heart of Getting it Right For Every Child (GIRFEC) and Curriculum for Excellence (CfE). East Park embeds these values across educational and care provision ensuring holistic, collaborative working.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

**Getting it Right for Every Child**  
(SHANARRI indicators)

**Curriculum for Excellence**

**Safe**

**Healthy**

**Active**

**Nurtured**

**Achieving**

**Respected**

**Responsible**

**Included**

}~ **successful learners**

}~ **confident individuals**

}~ **responsible citizens**

}~ **effective contributors**

**We do this by:**

- Ensuring that all elements of the child's wellbeing needs are understood and responded to in a manner which best supports him/her to develop skills and achieve positive outcomes. Being able to clearly evidence and articulate this learning around the child to support him/her into adult life.
- Delivering high quality, consistent, individualised plans with the young person at the heart and with his or her voice heard, developed by the team around the young person, to support the learning, development & wellbeing of all children and young people at East Park
- Proactively seeking ways to increase the participation of the children and young people, their families and carers and other stakeholders in the design and delivery of the services
- Being ambitious with and for the young people in the realisation of their potential in both educational and social settings.
- Supporting the young people to articulate and achieve their own ambitions

#### **Objective 2**

***To support colleagues to be committed to self-evaluation, collegiate reflection, personal development and learning, to ensure they are well equipped to design, deliver and improve the quality of the services we provide.***

East Park believes that all colleagues are responsible for their own professional development and skills' enhancement to ensure the highest quality of support around the children and young people. East Park is fully committed to supporting this by providing comprehensive learning and development opportunities for all colleagues. This focuses on the development of reflective practice, self-evaluation and the organisation-wide sharing of practice improvement and learning. We will actively seek to learn by our participative approach with families, working with external partners and participating in research, and regular consultation with stakeholders on developing service design and delivery.



## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

We do this by:

- Ensuring all colleagues have access to the high quality resources and support needed to maintain up to date and appropriate skills, knowledge and qualifications to develop innovative practice and deliver high quality outcomes for the children and young people
- Continuing to empower the middle management team and all colleagues to take responsibility for their learning and development
- Delivering a mandatory training programme as the basis of learning for all colleagues, surpassing legislative requirements.
- Pro-actively seeking and resourcing opportunities for colleagues to undertake intensive and innovative CPD to better understand the needs of the children and young people and further develop the support and services for them
- Implementing the General Teaching Council Scotland (GTCS) requirements on Professional Update for all registered teachers
- Undertaking the above to a long term, costed plan evidencing the clear commitment to all staff development

#### **Objective 3**

***To communicate and evidence that East Park is a national resource of expertise in providing excellent residential care and education to children and young people with complex additional support needs, including Autism Spectrum Disorder (ASD). East Park is committed to working with others to develop the best education and care services possible for children and young people with this profile from across Scotland.***

Through embedding the principles of Curriculum for Excellence, GIRFEC, the National Care standards, the National Autistic Society standards, The Education (Additional Support for Learning) Act 2004, The Equalities Act 2010 and The Children & Young People Act 2014 we demonstrate a commitment to meeting and surpassing national expectations. We build meaningful partnership working with other providers to develop high quality education, care and supporting services for children and young people. We work with academia and research organisations to further develop our understanding of relevant research and practice development. We ensure our strategic decision making and internal practice is informed by such research. We also wish to develop our role in supporting local authorities to deliver on their responsibilities in the education and care of children and young people with complex additional support needs.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

We do this by:

- Proactively working with children and young people, families and others to develop new understanding and innovative practice to enhance the experiences and outcomes of the young people
- Proactively seeking information and knowledge partnerships to further develop East Park's provision and hence the experiences and outcomes of the children and young people
- Ensuring we are working with the right partners in the right way to deliver the best support and education for the children and to do so in an understood, prioritised and resourced manner
- Maintaining and developing the highly specialised workforce required to support children and young people with the most complex additional support needs resulting from Autism and learning disabilities
- Participating in national policy development groups and consultations to ensure the complex additional support needs, including those arising from Autism Spectrum Disorder (ASD), of children such as those at East Park are considered in policy drafting

#### **Volunteers' activities & contributions**

East Park benefitted greatly from the support of volunteers across the organisation, those who donated their time and expertise to support the charity over the year via activities as diverse as decorating, running marathons and gardening. Volunteers provided significant support within the houses, school, Workmates and the fundraising department; raising funds, undertaking specific tasks and providing gifts-in-kind. Colleagues across East Park and their family members participated in fundraising activities to the benefit of the services and children.

Volunteer activities from corporate supporters as outlined above total 345 hours support provided in 2015/16 by 61 volunteers from Tesco Bank, Shell Business Operations, Progress PR, Vodaphone, Zurich Insurance and Santander. In addition East Park benefitted from support from individuals undertaking sponsored events.

Trustees provide significant support in the form of expertise and time. In 2015/16 this has totalled 744 hours support provided by 13 trustees (this figure includes the contribution of the 3 Trustees who resigned during the year).

#### **Achievements and Performance 2015-16**

##### **Care Services**

###### **National Commendation**

In June 2015 one of East Park's residential teams was voted '**Highly Commended**' in the '**Residential Childcare Team of The Year**' Award. The SIRCC Residential Child Care Awards celebrate good practice in the provision of services for children and young people in residential care in Scotland. The specific theme of the 2015 conference was ***Steps to Success: Supporting quality transitions through and beyond residential child care.***

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

The East Park team received the award in recognition of their work in supporting a young person through his transition from residential child care to supported living in the adult world. The team recognised that, for this young person even apparently small transitions can be traumatic, often leaving him feeling vulnerable and overwhelmed. There was therefore potential for this major transition to lead to behavioural regression and potential disruption and breakdown of his new adult placement.

The objective for the team was to support the young person, his family, the adult service provider and other involved agencies and promote continuity and progression in the young person's well-being and development. With early planning and good communication, the staff team worked collaboratively with the young person and other key agencies, appropriately sharing information about his care and support needs and supporting him through a planned familiarisation programme. The staff encouraged him to maintain existing significant relationships e.g. with staff and other housemates and ensured that he knew he was welcome to visit at any time. They developed a "life story" book to help him build a coherent understanding of the process of his life, instil feelings of continuity and to provide an opportunity for reminiscing with his new carers.

This resulted in more positive outcomes for all involved, with a smoother, less stressful transition and a sense of personal success and achievement for the young person.

#### **Care Inspection Report 2016**

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

- Quality of care & support
- Quality of environment
- Quality of staffing
- Quality of management & leadership

This was our first inspection in twelve months and was a low intensity inspection. These are carried out when the Care Inspectorate is confident that the specific service is providing a consistently high standard of care.

The inspection found that :

*"The staff team had a very good insight into the needs and preferences of the children and young people" and "that child-centred care was provided which was warm, nurturing and sensitively provided."*

It also commended East Park's staff training opportunities and was very impressed with the new PRD (Professional Review & Development) process.

The continued maintenance of very good grades across all quality areas supports our ongoing position as a national resource of expertise in providing excellent residential care and education to children and young people with complex additional support needs.

#### **Wellbeing Group**

In 2015 East Park's Wellbeing Group was set up. This has been led by one of the Team Leaders from the Care Team supported by a Senior Learning Support Worker. Members were drawn from the education and care teams with input from the resource team as appropriate.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

The rationale behind the setting up of this group was to respond to GIRFEC particularly in relation to the concept of 'wellbeing' as opposed to the narrower concept of health. GIRFEC clearly draws these together, using the 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.

To date the group has reviewed and analysed East Park's safeguarding and incident reporting procedure for young people, making recommendations for appropriate action. It has reviewed current medical provision for resident young people, reporting very positive support from mainstream community health services e.g. General Practitioners and other community health personnel.

It has reviewed the approaches to wellbeing monitoring and reporting across East Park and has recommended more cross-organisational collaboration to develop systems which can be effectively utilised in both the school and residential settings and which focus on promoting, monitoring and evidencing the positive impact of wellbeing on the child's learning and development.

The Group has also considered recent research into Sensory Integration, particularly in relation to children on the autism spectrum and has recommended sensory equipment and appropriate staff training which will support the sensory assessment of young people.

The group held a well-received development day in January 2016 at which the above issues were considered in more depth and future objectives set. The day concluded with a session on the East Park Development Plan. This was delivered by the Executive Director who emphasised the important role played by the Wellbeing Group in supporting 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**

Achievements for young people in East Park may seem small but even those achievements can be significant in their impact on the child's wellbeing and confidence and on their family. The full implementation of our outcomes framework, due to be rolled out later in 2016, will assist us to monitor and review young people's progress. 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.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

One recent significant achievement has meant that a young person, whose parents had reported pre-admission that for several years he had been unable to enter a hospital or dentist's surgery for required check-ups due to extreme distress, has recently managed to attend hospital as a day patient for a much-needed dental procedure. This was possible due to the dedication and perseverance of East Park's residential staff and the engagement, understanding and commitment of both community health personnel and hospital personnel. Gradually over time the young person became accustomed to the hospital environment to such an extent that the day procedure was successfully completed and the young man left hospital with his mother and the East Park support staff embracing a shared sense of success and achievement.

### **Education**

#### **School**

##### **Effective Partnership Working – Expanding Learning Opportunities**

Throughout session 2015/16 there has been a significant commitment to both developing new partnerships and harnessing the widest possible benefits from existing ones.

These have included:

- A new partnership arrangement with St Mary's Kenmure in Bishopbriggs, who have within their resources a large swimming pool that was underutilised. This resource provides opportunities to East Park pupils to both develop skills and confidence; and build physical strength in a supportive and safe environment, made available with a trained life-guard on duty.
- An existing partnership with the Children's Wood, a local green-space where outdoor learning activities can be undertaken with/ without support of Children's Wood volunteers. This facility has provided pupils with a fun and interesting space in which to play and explore; staff have benefitted from participation in CPD organised by the Children's Wood. East Park hosted for them, "Play in the Dark" a session open to teachers in west Scotland and three staff members took part in a CPD session at the Children's wood.

Individual and wider benefits:

- For pupils the most important individual benefits are linked to their health and well-being
- Being active and being out-doors has helped pupils to develop stamina and strength
- In addition the opportunity to try out/ use "known skills", such as changing/ communicating/ swimming/ riding/ running, etc. in different environments further supports the development of skills transfer

##### **Health and Well-being: Cross Curriculum/ Cross-organisational Thematic Learning**

Food for Thought – Education Scotland funded. This interdisciplinary project that utilised outdoor learning, practical living skills and collaborative learning has been ideal for our young people. We have and will continue to benefit from effective and efficient teaching and learning; organisational growth and sustainability through the further development of staff skills; and the attainment of national qualifications. Our work in this project has helped us to achieve the GIRFEC wellbeing indicators and has allowed our young people to work towards relevant and meaningful experiences and outcomes

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

As well as learning about how food is grown, our young people have accessed local community amenities to buy food for use in Home Economics, baking and tasting sessions. This has allowed the project to transfer skills across a wide range of curriculum areas and has helped our young people to broaden their understanding of food and how we get it.

#### **CPD**

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

- In August, teachers benefitted from an outdoor learning development day run by our local forest schools initiative. Skills such as cooking on an open fire have resulted in exciting and active opportunities to apply our cooking skills in imaginative ways
- In October, a cohort of staff from across Residential Care, School and Workmates attended a REHIS course to further develop their understanding of food health and hygiene. This was followed up in February with the same cohort attending a nutrition course. The knowledge and skills gained through these courses will benefit our young people immediately and in the future.
- In addition, the five days dedicated to teachers' and Learning Support Workers' CPD are now fully programmed in advance focussed on the development needs prioritised to support colleagues to better meet the needs of the children and young people

#### **Individual and wider Benefits:**

- Pupils have had a more joined up learning experience
- Staff skills and abilities have been enhanced
- Interdisciplinary working across East Park has improved
- All have a better understanding about food and health

#### **Significant achievements in Workmates:**

Upon referral to East Park before joining Workmates, some of the young people's daily experience could be summarised as:

- Supported by high staffing ratios i.e. 2:1 or more
- Segregated from other service users, isolated from general activities and the learning environment
- The above resulting in distress and behaviours challenging to staff and the environment

One year on, these young people are:

- Supported 1:1
- Joining in group activities and making wide use of internal and community facilities
- Interacting with the community and helping with the Workmates newspaper delivery service

The positive differences for the specific individuals are varied and numerous. The most significant are:

- Greatly developed communication skills and ability to express needs without recourse to behaviours that challenge
- Decline in previously exhibited anxieties allowing more frequent appropriate social interaction with peers and staff
- Fun and enjoyment rather than fear and anxiety

The wider benefits of the above are:

- Calmer and less stressful family life
- Positive peer interaction and social communication

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

#### **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. In particular, it continued to engage with supporters, stakeholders and the wider community via the increased circulation of East Park Patter, increased website and social media activity which continues to raise awareness of East Park and the services it provides.

#### **Fundraising**

In 2015 East Park embarked on a major capital build project to deliver an additional residential house, a replacement respite facility and additional educational accommodation. This will increase the residential capacity by 20%, reduce the respite capacity by 50% and increase the educational capacity by 15%. A major capital fundraising campaign to support the above commenced in 2014/15. In 2015/16 £2,109,377 restricted capital income was generated from this ongoing campaign. It is anticipated a further £325,000 fundraised capital income will be generated in 2016/17. The revenue fundraising income was negatively impacted by the capital campaign throughout 2016/17 with £52,685 being raised against a target of £114,000.

#### **Learning & Development Provision and Support**

In support of Objective 2 and East Park's targeted commitment to providing comprehensive learning and development opportunities for all colleagues, 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. The five Organisational Development days have been further supplemented with frequent 'twilight sessions' which provide colleagues from across East Park with the opportunity to regularly share CPD sessions at the end of the school day. This provides further opportunities for practice sharing and better cross-organisational working.

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

In support of Objectives 1 & 2, a major 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 new PRD Policy, which includes Professional Update for Teachers, and set of procedures was drafted by the HR & Admin Team. After detailed consideration this was introduced across East Park in 2015/16 supported with training sessions for all the Middle Management Team (which includes Teachers). The Care Inspectorate commended East Park's PRD approach and processes at the inspection in March 2016.

#### **Financial Review**

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 principle 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
- Fundraising

## EAST PARK SCHOOL (TRADING AS EAST PARK)

### Report of the Trustees for the year ended 31 March 2016

The results for this year show that expenditure is £4,004,302. Total income for the year is £6,092,405. Within income, the total of donations, general grants and legacies in the current year is £3,516,301.

#### Unrestricted Funds

The value of the fixed assets fund at £6,423,601 reflected funds tied up in the properties, fixtures and fittings and motor vehicles. Total free reserves after all designations at 31 March 2016 are £1,098,583.

#### Restricted Funds

The balance in the restricted fund is £577,952 at 31 March 2016.

#### **Investment Policy**

At present, East Park only has cash investments which are held on term deposits. These have been monitored and reviewed by the charity trustees in the past. The intention is that in the future, the monitoring and review of these investments will be carried out by the Quality & Standards Committee with recommendations to the Board thereafter.

#### **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 arrangements etc. Detailed risk assessments are in place and reviewed regularly to protect the health, safety and welfare of the children and young people and staff.

The organisation wide Risk Register is reviewed on a rolling basis at each meeting of the Quality & Standards 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 2016 the Board had identified the following as the most significant risks:

<b>Risk Description - Operational</b>
East Park's development is negatively impacted by Care Inspectorate registration issues and/or changes to Residential Child Care Standards
<b>Strategy to manage risk</b> The senior team of East Park consults the Care Inspectorate early in any development planning consideration, maintains close contact throughout the delivery of service development and retains detailed records of discussions. This approach ensures full understanding of the potential threats arising from registration restrictions, knowledge of the costs and early warning of any future registration requirements. The Board is advised of issues arising from CI registration and the likely future impact of these on East Park. The senior team is closely following the developments of the Residential Child Care Standards and is following a programme of discussions of these currently planned to Nov 2016. The Board has been advised of the potentially significant impact on East Park and the sector between 2017 & 2026. The senior team has proposed that this be further discussed at the Board Away Day in October 2016.
<b>Risk Description - Financial</b>
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 from East Park following the Doran Review and the subsequent considerations of the Strategic Commissioning Board
<b>Strategy to manage risk</b> The fee structure set in place for 2012/13 has been closely 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 2016/17. The senior team has suggested that this may be discussed at the Board Away Day in October 2016 should there be significantly clearer information available at that point.



## EAST PARK SCHOOL (TRADING AS EAST PARK)

### Report of the Trustees for the year ended 31 March 2016

<b>Risk Description - Environmental &amp; external</b>
East Park may not be seen as providing a national service. The move to national commissioning may have a detrimental impact should the organisation be deemed not to do so.
<b>Strategy to manage risk</b> East Park has continued to provide more specialist services to support children and young people with the most complex additional support needs. East Park pro-actively responds to both Government and local authority requirements to provide evidence of the high quality outcomes for the children irrespective of the differing formats, timescales and legal contexts. East Park pro-actively works with academia and research organisations to learn and further develop the best support for the educations and care of children with ASD and other complex additional support needs.
Local authorities may elect not to place children at East Park due to the weighting of financial criteria within procurement frameworks and local commissioning processes.
<b>Strategy to manage risk</b> East Park provides high quality services. The fees charged to local authorities are currently subsidised by the Government grant. East Park seeks to maintain productive relationships with local authorities to meet the needs of individual children and provide them with the services to which they have a right. This risk will be closely considered in the actions agreed when the Government informs East Park of the intentions regarding the grant

### 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. The Trustees' aim to hold between three and six months operating costs in reserve within the general fund. Based on budgeted expenditure levels for 2016/17 this would equate to £1,000,000 to £2,000,000.

At 31 March 2016 the charity had total funds of £8,358,668, of which £577,952 is in restricted funds. This includes capital funding of £528,130 towards the new build project. All restricted funds are expected to be expended within the next twelve months with the exception of the GLOW grant, which will be depleted by future depreciation charges.

Within total unrestricted funds of £7,780,716 there are the following designated funds: asset renewal - £50,000 which is held for IT and equipment renewal to 2019, dilapidations £50,000 which is held for minor capital works to 2019, development activities - £118,757 which will be spent on the development of the services to 2019, legacies - £39,775 which will be held for capital works and tangible fixed assets £6,423,601 which reflects the amount of unrestricted funds tied up in fixed assets and therefore not readily available to spend.

This leaves the charity with reserves of £1,098,583 at 31 March 2016, which is within the desired range.

The Board embarked on a major capital development in 2014/15 which is due to complete in summer 2016. The Reserves Policy will be reviewed in 2016/17 at the completion of the development.

### 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.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

#### **Fundraising & Key Supporters in 2015/16**

East Park benefitted from the generous support of many trusts, foundations, corporates, organisations and individuals in 2015/16 particularly in relation to the capital funding campaign. We extend our thanks to all our benefactors some of which are shown below;

Miss D M Dawson Trust	BAM Properties
Santander	The Gamma Trust
Helen A Reid Charitable Trust	Sylvia Waddilove Foundation UK
Incorporation of Weavers of Glasgow	The Mickel Fund
RKT Harris Charitable Trust	East Park Children's Trust
Miss I F Harvey's Charitable Trust	The RS MacDonald
WG Forsyth Fund	The Wolfson Foundation - Education
Trust Housing Association Ltd	The Gordon Fraser Charitable Trust
Barratt Homes Scotland	Clothworkers' Foundation
The ACT Foundation	J.E. Marr & Co
Threesixty Architecture	LSK Supplies
The Kiltwalk	The Albert Hunt Trust
Sir Matthew Goodwin Charitable Trust	BAE Systems Maritime - Naval Ships Scotstoun
The Robertson Trust	Staff of Wylie & Bisset LLP
W. A. Cargill Trust	Flemings Construction
The Hugh Fraser Foundation	W Munro (Rehab) Ltd
The Beatrice Laing Trust	Armani
Children's Aid Scotland	Front Line Construction Ltd
Gairbraid Parish Church Guild	Nobilia
Scottish Legal Aid Board Charity Fund	The Big Lottery Fund
Baily Thomas Charitable Fund	James Miller Edinburgh Trust
Zurich Community Trust	Garrioch Residents Association

Legacy income is designated for the current capital development. On completion of the current capital development in summer 2016, legacy income is to be designated for future capital development. 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 2015/16:

A Masterson	F M Wyatt	M C Nicol
J Graham	D M Black	

We are indebted to the many individuals who donated significant financial gifts in 2015/16.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **Report of the Trustees for the year ended 31 March 2016**

#### **Trustees' Responsibilities**

The charity trustees (who are also the directors of the East Park School for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statement of Disclosure to the Auditor**

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

#### **Auditors**

The Board will review the provision of audit services in 2016/17.

Approved by the Trustees and signed on their behalf by:



Name: KENNETH PINKERTON

Date: 21 June 2016

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL (TRADING AS EAST PARK) FOR THE YEAR ENDED 31 MARCH 2016**

We have audited the financial statements of East Park School for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees 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 charity'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 Trustees Annual Report 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 2016, 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; and

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF EAST  
PARK SCHOOL (TRADING AS EAST PARK)  
FOR THE YEAR ENDED 31 MARCH 2016**

- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the Companies Act 2006**

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

**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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors report.



Jenny Simpson  
Senior Statutory Auditor  
For and on behalf of Wylie & Bisset LLP, Statutory Auditor

168 Bath Street  
Glasgow  
G2 4TP

21 June 2016

*Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**EAST PARK SCHOOL (TRADING AS EAST PARK)**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2016**  
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £
<b>Income and endowments from:</b>							
Donations and legacies	4	1,376,044	2,140,257	3,516,301	163,560	1,452,850	1,616,410
Charitable activities	5	2,555,832	-	2,555,832	2,545,166	-	2,545,166
Other trading activities	6	10,636	2,084	12,720	24,461	-	24,461
Investments	7	7,552	-	7,552	9,678	-	9,678
<b>Total Income</b>		<b>3,950,064</b>	<b>2,142,341</b>	<b>6,092,405</b>	<b>2,742,865</b>	<b>1,452,850</b>	<b>4,195,715</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
Raising donations & legacies	8	35,083	720	35,803	35,253	13,356	48,609
Other trading activities	9	6,192	-	6,192	5,975	-	5,975
Charitable activities	11	3,906,012	56,295	3,962,307	2,779,983	1,367,789	4,147,772
<b>Total Expenditure</b>		<b>3,947,287</b>	<b>57,015</b>	<b>4,004,302</b>	<b>2,821,211</b>	<b>1,381,145</b>	<b>4,202,356</b>
<b>Net income/(expenditure)</b>		<b>2,777</b>	<b>2,085,326</b>	<b>2,088,103</b>	<b>(78,346)</b>	<b>71,705</b>	<b>(6,641)</b>
<b>Transfers between funds</b>							
<b>Net movement in funds</b>		<b>1,580,893</b>	<b>(1,580,893)</b>	<b>-</b>	<b>129,169</b>	<b>(129,169)</b>	<b>-</b>
<b>Funds reconciliation</b>		<b>1,583,670</b>	<b>504,433</b>	<b>2,088,103</b>	<b>50,823</b>	<b>(57,464)</b>	<b>(6,641)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	18	6,197,046	73,519	6,270,565	6,146,223	130,983	6,277,206
Total Funds carried forward	18	7,780,716	577,952	8,358,668	6,197,046	73,519	6,270,565

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**BALANCE SHEET AS AT 31 MARCH 2016**

	Note	Unrestricted Funds £	Restricted Funds £	2016 £	2015 £
<b>Fixed assets:</b>					
Tangible assets	15	6,423,601	-	6,423,601	4,966,275
<b>Current assets:</b>					
Debtors	16	284,056	-	284,056	320,990
Cash at bank and in hand	20	1,098,384	899,236	1,997,620	1,068,704
<b>Total Current Assets</b>		<u>1,382,440</u>	<u>899,236</u>	<u>2,281,676</u>	<u>1,389,694</u>
<b>Liabilities:</b>					
Creditors falling due within one year	17	(25,325)	(321,284)	(346,609)	(85,404)
<b>Net Current assets</b>		<u>1,357,115</u>	<u>577,952</u>	<u>1,935,067</u>	<u>1,304,290</u>
<b>Net assets</b>		<u>7,780,716</u>	<u>577,952</u>	<u>8,358,668</u>	<u>6,270,565</u>
<b>The funds of the charity:</b>					
Unrestricted funds	18	7,780,716	-	7,780,716	6,197,046
Restricted income funds	18	-	577,952	577,952	73,519
<b>Total charity funds</b>		<u>7,780,716</u>	<u>577,952</u>	<u>8,358,668</u>	<u>6,270,565</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees on 21 June 2016 and signed on their behalf by:



Name: Kenneth Pinkerton

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2016**

	Note	Total Funds 2016 £	Prior Year 2015 £
<b><i>Cash flows from operating activities:</i></b>			
Net cash provided by operating activities	19	2,502,611	110,215
<b><i>Cash flows from investing activities:</i></b>			
Interest received		7,552	(9,678)
Purchase of property, plant and equipment		<u>(1,581,247)</u>	<u>(276,103)</u>
Net cash provided (used) in investing activities		<u>(1,573,695)</u>	<u>(285,781)</u>
<b>Change in cash and cash equivalents in the year</b>		928,916	(175,566)
Cash and cash equivalent brought forward	20	<u>1,068,704</u>	<u>1,244,270</u>
Cash and cash equivalents carried forward	20	<u>1,997,620</u>	<u>1,068,704</u>



## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **1. Accounting Policies**

##### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

##### **(c) Funds structure**

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

Designated funds are unrestricted funds earmarked by the Directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

##### **(d) Income recognition**

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **1. Accounting Policies (continued)**

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

#### **(e) Expenditure recognition**

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 accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

For more information on this attribution refer to note (g) below.

- Costs 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. Expenditure is recognised on an accrual basis as a liability is incurred.

#### **(f) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **1. Accounting Policies (continued)**

##### **(g) Allocation of support and governance costs**

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 have been apportioned based on the number of individual grant awards made in recognition that the administrative costs of awarding, monitoring and assessing research grants, salary support grants and postgraduate scholarships are broadly equivalent. The allocation of support and governance costs is analysed in note 10.

##### **(h) Tangible fixed assets and depreciation**

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

No depreciation is provided on freehold land.

##### **(i) Pension scheme**

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by Directors in a fund independent from those of the company.

The pension costs charged against profits represent the amount of employer's contributions payable to the scheme in respect of the accounting period.

##### **(j) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

##### **(k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **1. Accounting Policies (continued)**

##### **(l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **(m) Creditors and provisions**

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

#### **2. Legal status of the Charity**

East Park School (trading as East Park) is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### **3. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2015: £nil). Expenses paid to the trustees in the year totalled £nil (2015: £nil).

Total Trustees expenses waived during the year in relation to 13 Trustees is £654.

In 2015/16 several Trustees made individual cash donations to East Park in the form of direct debit giving, sponsorship of fundraising activities and ad hoc cash donations.

Margaret Orr, a trustee of East Park until 30 September 2015, received £1,000 (2015: £9,250) in relation to consultancy work carried out during the year, after she had left the Board.

Other than those disclosed above, no Trustee or other person related to the Charity, had any personal interest in any contact or transaction entered into by the Charity during the year.

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**4. Income from donations and legacies**

	Unrestricted £	Restricted £	2016 £	2015 £
Donations	31,693	-	31,693	35,568
Legacies	39,775	-	39,775	96,000
Capital development	-	2,133,951	2,133,951	146,169
Scottish Government grant	1,304,576	-	1,304,576	1,302,739
General grants	-	6,306	6,306	35,934
	<u>1,376,044</u>	<u>2,140,257</u>	<u>3,516,301</u>	<u>1,616,410</u>

**5. Income from charitable activities**

	Unrestricted £	Restricted £	2016 £	2015 £
School	455,353	-	455,353	405,575
Supported accommodation	1,833,270	-	1,833,270	1,648,602
Workmates	267,209	-	267,209	217,987
Respite	-	-	-	273,002
	<u>2,555,832</u>	<u>-</u>	<u>2,555,832</u>	<u>2,545,166</u>

**6. Income from other trading activities**

	Unrestricted £	Restricted £	2016 £	2015 £
Other income	8,073	-	8,073	5,879
Fundraising	2,563	2,084	4,647	18,582
	<u>10,636</u>	<u>2,084</u>	<u>12,720</u>	<u>24,461</u>

**7. Investment income**

	Unrestricted £	Restricted £	2016 £	2015 £
Bank interest	7,552	-	7,552	9,678
	<u>7,552</u>	<u>-</u>	<u>7,552</u>	<u>9,678</u>

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**8. Raising funds – expenditure on raising donations and legacies**

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Costs of raising Donations and legacies	-	35,803	35,803	48,609
	-	35,803	35,803	48,609

**9. Raising funds – expenditure on other trading activities**

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Fundraising	1,245	4,947	6,192	5,975
	1,245	4,947	6,192	5,975

**10. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	663,618	27,744	635,874	<i>Staff time</i>
Other costs	424,662	7,192	417,470	<i>Usage</i>
<b>Total</b>	<b>1,088,280</b>	<b>34,936</b>	<b>1,053,344</b>	

**Governance costs:**

	2016 £	2015 £
Auditor's remuneration	7,169	6,078
Board away day	867	767
Support costs (see above)	34,936	30,698
	<u>42,972</u>	<u>37,543</u>

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**10. Allocation of governance and support costs (continued)**

<b>Breakdown of governance and support costs by activity:</b>	<b>Support costs £</b>	<b>Governance costs £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
School	395,661	10,743	406,404	420,383
Supported accommodation	564,377	27,932	592,309	606,472
Workmates	53,027	2,149	55,176	41,182
Respite	1,677	-	1,677	57,011
Raising funds – donations and legacies	35,803	-	35,803	48,609
Raising funds – other trading	2,799	2,148	4,947	
<b>Total allocated</b>	<b>1,094,167</b>	<b>42,972</b>	<b>1,096,316</b>	<b>1,173,658</b>

**11. Analysis of expenditure on charitable activities**

	<b>School £</b>	<b>Supported accommodation £</b>	<b>Workmate £</b>	<b>Respite £</b>	<b>2016 Total £</b>	<b>2015 Total £</b>
Staff costs	727,108	1,809,411	198,932	994	2,736,445	2,803,001
Glow expenses	5,084	-	-	-	5,084	11,546
Food for Thought expenses	2,811	-	-	-	2,811	-
Workmates income spend	-	-	3,803	-	3,803	2,294
Sensory – equipment costs	-	2,591	-	-	2,591	-
Children – clothing	-	8,222	-	-	8,222	8,294
Children – pocket money	-	9,120	-	-	9,120	9,747
Children – petty cash	-	10,485	-	-	10,485	6,409
School materials	4,260	-	-	-	4,260	9,134
Bad debts	-	-	-	-	-	13,862
Better breaks expenses	-	-	-	-	-	12,443
Celebrate expenses	-	-	-	-	-	3,201
Depreciation	83,017	40,904	-	-	123,921	142,792
Governance costs (note 10)	10,743	27,932	2,149	-	40,823	37,543
Support costs (note 10)	395,661	564,377	53,027	1,677	1,014,742	1,087,506
	<b>1,228,683</b>	<b>2,473,042</b>	<b>257,911</b>	<b>2,671</b>	<b>3,962,307</b>	<b>4,147,772</b>

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**12. Analysis of staff costs and remuneration of key management personnel**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Salaries and wages	3,037,741	3,038,991
Social security costs	258,481	293,840
Pension costs	121,167	133,701
<b>Total staff costs and employee benefits</b>	<b><u>3,417,389</u></b>	<b><u>3,466,532</u></b>

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Key management personnel remuneration	<u>263,824</u>	<u>279,028</u>

One employee had employee benefits in excess of £60,000 (2015: 1).

	<b>2016</b>	<b>2015</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>158</u>	<u>150</u>

**13. Net income/(expenditure) for the year**

This is stated after charging:	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Depreciation	123,921	142,792
Auditor's remuneration:		
Audit fees	7,169	6,078

**14. Government Grants**

Income from government grants comprises £1,304,576 (2015: £1,302,739) from the Scottish Government for core activities.



**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**15. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings £</b>	<b>Assets under Construction £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 April 2015	5,281,092	411,300	159,872	31,890	5,884,154
Additions	-	1,581,247	-	-	1,581,247
Disposals	-	-	-	-	-
At 31 March 2016	<u>5,281,092</u>	<u>1,992,547</u>	<u>159,872</u>	<u>31,890</u>	<u>7,465,401</u>
<b>Depreciation</b>					
At 1 April 2015	778,476	-	123,099	16,304	917,879
Charge for the year	105,622	-	14,402	3,897	123,921
Eliminated on disposals	-	-	-	-	-
At 31 March 2016	<u>884,098</u>	<u>-</u>	<u>137,501</u>	<u>20,201</u>	<u>1,041,800</u>
<b>Net book value</b>					
At 31 March 2015	<u>4,502,616</u>	<u>411,300</u>	<u>36,773</u>	<u>15,586</u>	<u>4,966,275</u>
At 31 March 2016	<u>4,396,994</u>	<u>1,992,547</u>	<u>22,371</u>	<u>11,689</u>	<u>6,423,601</u>

**16. Debtors**

	<b>2016 £</b>	<b>2015 £</b>
Local authority fee debtors	226,201	175,194
Other debtors and prepayments	57,855	145,796
	<u>284,056</u>	<u>320,990</u>

**17. Creditors: amounts falling due within one year**

	<b>2016 £</b>	<b>2015 £</b>
Trade creditors	10,276	-
Other creditors and accruals	336,333	85,405
	<u>346,609</u>	<u>85,405</u>

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

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**18. Analysis of charitable funds**

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
<b>Unrestricted funds</b>					
Asset renewal	50,000	-	-	-	50,000
Property dilapidation	50,000	-	-	-	50,000
Development activities	118,757	-	-	-	118,757
Legacies	-	39,775	-	-	39,775
Tangible fixed assets	4,966,275	-	123,921	1,581,247	6,423,601
<b>Total designated funds</b>	<b>5,185,032</b>	<b>39,775</b>	<b>123,921</b>	<b>1,581,247</b>	<b>6,682,133</b>
General funds	1,012,014	3,910,289	3,823,366	(354)	1,098,583
<b>Total unrestricted funds</b>	<b>6,197,046</b>	<b>3,950,064</b>	<b>3,947,287</b>	<b>1,580,893</b>	<b>7,780,716</b>
<b>Restricted fund</b>					
Transfer from East Park Childrens Trust	11,485	-	11,799	314	-
Avenuepark House	295	-	-	-	295
Workmates Fund	4,614	2,082	3,803	-	2,893
Donations – school	940	-	720	-	220
Mugdock	-	-	-	40	40
Holiday fund	963	-	-	-	963
Bisland Drive	859	300	383	-	776
Shed fund	353	-	353	-	-
The Trades House of Glasgow	2,152	-	1,198	-	954
Parkbrae House	-	120	116	-	4
Sensory Integration	-	2,252	2,129	-	123
Food for Thought	-	3,810	2,811	-	999
Scottish Government capital grant	-	24,400	24,400	-	-
Glow grant	51,858	-	9,303	-	42,555
Capital fundraising	-	2,109,377	-	(1,581,247)	528,130
<b>Total restricted funds</b>	<b>73,519</b>	<b>2,142,341</b>	<b>57,015</b>	<b>(1,580,893)</b>	<b>577,952</b>
<b>TOTAL FUNDS</b>	<b>6,270,565</b>	<b>6,092,405</b>	<b>4,004,302</b>	<b>-</b>	<b>8,358,668</b>

## **EAST PARK SCHOOL (TRADING AS EAST PARK)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **18. Analysis of charitable funds (cont'd)**

a) 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 dilapidations.

The Board has designated £118,757 towards the development activities.

The Board have designated all legacy income to be used against future capital projects within the charity.

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 14.

b) Restricted funds comprises of:

East Park Children's Trust funds are restricted for capacity building in Fundraising & Comms.

Avenuepark House was fundraising income for specific equipment.

The Workmates fund contains monies raised towards the shortfall in operational costs of the Workmates service.

The donations received for the School from fundraising for specific equipment.

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

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

The donations received for the Shed fund arise from fundraising for a bike shed.

The donations received for Bisland Drive arise from fundraising for specific equipment.

Trades House is restricted for maintenance on the vehicles.

Parkbrae House was fundraising income for specific equipment.

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.

The Scottish Government capital grant is restricted to fund capital projects.

Capital Fundraising is restricted to fund the new build educational and residential accommodation.

**EAST PARK SCHOOL (TRADING AS EAST PARK)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**19. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	2,088,103	(6,641)
Adjustments for:		
Depreciation charges	123,921	142,792
Interest received	(7,552)	9,678
Decrease/(Increase) in debtors	36,934	(48,249)
Increase in creditors	261,205	12,635
<b>Net cash provided by operating activities</b>	<b><u>2,502,611</u></b>	<b><u>110,215</u></b>

**20. Analysis of cash and cash equivalents**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Cash in hand	1,997,620	1,068,704
<b>Total cash and cash equivalents</b>	<b><u>1,997,620</u></b>	<b><u>1,068,704</u></b>

**21. Capital Commitments**

At 31 March 2016, the charity was committed to capital expenditure totalling £576,472.