

REGISTERED COMPANY NUMBER: SC356976 (Scotland)

REGISTERED CHARITY NUMBER: SC012838

EAST PARK SCHOOL
TRADING AS EAST PARK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



EAST PARK

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MARCH 2019**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

INTRODUCTION

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 2019. 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 (FRS102) (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 care by the provision of a range of residential, social, and educational services on a short or long term basis to children and young people with severe and complex learning difficulties, which may include physical disabilities, sensory impairments, challenging behaviour and/ or autistic spectrum disorders.”

East Park constantly strives to put the children and young people at the centre of the provision of these services, working with families and external partners, seeking innovative, creative and effective personalised approaches enabling 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 this provision to meet the evolving needs of the communities in the care and education of young people with highly complex additional support needs. East Park recognises 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. East Park's core provision is provided to approximately 30 children and young people from across Scotland. It is a holistic education and care service that seeks to provide the children and 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 leads to increased confidence, success and increased social participation. East Park also provides a post school service called Workmates, which enables young people, to further develop their coping strategies into adulthood.

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

East Park's success at an organisational level is generally measured against the delivery of the Development Plan and the positive outcomes achieved by the children and young people. 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.

We have had 68 volunteers from eight different corporate and community groups who have worked at maintaining gardens around the main site and at our residential houses, which totalled 306 hours over the financial year. In addition, East Park benefitted from support from individuals undertaking sponsored events.

Trustees provide significant support in the form of expertise and time. In 2018/19, this has totalled to 504 hours support provided by nine trustees (this figure includes the contribution of the one trustee who resigned during the year).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Care Services

East Park provides a bespoke and child-focussed residential care service to children and young people with complex additional support needs many of whom are on the autism spectrum and have related behavioural issues.

East Park's residential care service consists of four community houses, all of which are set within pleasant residential developments, and two houses on East Park's main Maryhill Road campus which constitute our more recently established Residential Intensive Support Service.

These residential houses and specialised environments, along with the support of our dedicated and trained care staff team, provide children and young people with opportunities to develop everyday life skills such as going to the barber/hairdresser to have their hair cut, sitting round a table with others at mealtimes, going to the shops, or simply playing a game with peers. Children and young people live socially valued and fulfilling lives as part of the community, experiencing neighbourly relationships, and having full access to local community activities and resources e.g. youth groups, karate clubs, dance classes.

Every resident young person has a keyworker who acts as a designated link person co-ordinating all aspects of their care. The keyworker supports the young person on a day-to-day basis, works closely with education staff to develop and implement effective strategies, and in relation to the planning and reviewing process supports the young person to express their views and choices, fully participating in all decisions, which may affect their lives.

Care Inspections and Accreditation

In June 2018, the School Care Accommodation Service, which comprises the four off-site residences, received the following feedback from the Care Inspectorate.

Quality of care and support:	5 - Very Good
Quality of environment:	3 - Adequate
Quality of management and leadership:	4 – Good

This inspection highlighted a need to further improve and refresh the residential environment in the original four off-site residences. In response to this the funding for a major refurbishment programme was agreed by the East Park Board of Trustees. The Care Inspector undertook a follow up inspection in January 2019. He was content with the progress to that point, noting in his report that:

"The service had made considerable investment in tackling this issue (the environment)...The service had a very detailed plan and was addressing all areas that had previously been identified."

The Inspector confirmed that he would continue to monitor progress and so visited again in February 2019 and again was impressed with the progress and standard of workmanship across the completed areas viewed.

The refurbishment of three of the houses was completed in May 2019.

In August 2018, the Care Home Service, which comprises the Residential Intensive Support Service based at the main Maryhill Road campus, also had an unannounced Care Inspection. The grades awarded were:

Quality of care and support:	5 - Very Good
Quality of management and leadership:	4 – Good

East Park continues to be accredited with the National Autistic Society.

Developments

East Park has significantly raised its profile as a national resource over the past 12-18 months with notably more referral enquiries coming from more distant local authorities across both Scotland and England, which had not previously referred to East Park. This is thought to be due to the strong reputation East Park has developed for being able to support young people at the sharp end of the autism continuum often with concomitant behavioural issues which families and other less specialist services have understandably struggled with.

Our staff teams are dedicated, resilient and highly motivated. They are committed to 'staying the course' with young people; supporting them to navigate the often confusing world around them; helping them develop coping and self-regulatory strategies for difficult times and investing in the young people to ensure positive outcomes, progress and achievement.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE (continued)

Across East Park, our staff are our most valued and valuable resource. Our Learning and Development Department ensures that staff's training needs are met and our policies and procedures provide clear guidance to staff. Over the past year, however, we have considered how we can further support staff in their often challenging role, to continue to safely, sensitively and empathically nurture and support the complex young people we work with. To that end we have invested in the *Calm Presence* training course. This uses mindfulness and compassion techniques and practices to support staff to better look after their own emotional well-being in order to, in turn, ensure a supportive and compassionate physical and emotional environment for our young people. To date this has been very well-received by staff.

With the support of our colleagues in East Park School we are also developing a more bespoke debriefing process for staff which facilitates discussion and helps staff to consider and reflect on, not just their own emotions during a challenging incident, but also on how the young person is feeling and why they may be responding as they are.

Onwards and Upwards

Onwards and Upwards is our digital care management programme which has been piloted in three classes and in the Residential Intensive Support Service. In order to fully roll this out across the organisation and ensure that staff are adequately trained to utilise the system to full capacity we have seconded a Depute Team Leader to lead on this. We anticipate that ultimately our current accident and incident database will be integrated with *Onwards and Upwards*, facilitating further departmental scrutiny and analysis.

Education Services

School

Individual Young People's Achievements

In 2019, 16 pupils have been entered for SQA qualifications at National 1 but following new advice from Education Scotland, 3 of these candidates should not be presented for these awards until next year. A total of 68 National 1 units will be submitted at the end of May, which is a significant increase from the 43 awarded last year. Last year, 6 learners successfully completed their John Muir Award by the summer, and given the benefits of Outdoor Learning for the children and young people, and given further development of our Outdoor Learning programme this year, it is likely that more learners will be presented for these awards next year. We are also exploring other accredited awards to ensure that all young people's achievements are formally recognised.

Each child and young person arrives at East Park with a range of complex learning and behavioural challenges around which a bespoke curriculum is built and systematically and regularly reviewed. This looks and in practice is distinctly different to a mainstream school environment. At East Park, the Curriculum for Excellence is delivered through robust, responsive timetabling, flexible proportionate curricula delivery, therapeutic support and adaptable engagement. Putting the child first involves a multitude of approaches that are determined by the challenges and barriers the child and/or young person is exhibiting at any given time. There is no one size fits all in our integrated care and educational approach, which is designed according to the individual needs of the child and/or young person.

Education Scotland Continuing Engagement May 2019

Key areas were identified for improvement when Education Scotland inspected East Park in December 2016, and a School Quality Action Group was established in January 2017. Through their continuing engagement with East Park, they returned in March 2018, publishing their letter to parents and carers on 24 April 2018. Inspectors returned on 8 and 9 May 2019 with Education Scotland acknowledging the considerable progress made by the school, in partnership with residential teams and the wider East Park community to establish robust quality management systems and collaborative approaches to school improvement.

Across the school, East Park is improving engagement and communication with parents and key staff in placing authorities, including partners in health. Rapid progress continues with this aspect of East Park's work and monthly parent forums have been held during term-time, along with family learning events and a termly newsletter. Although East Park is yet to receive formal written feedback from the inspection team, we are delighted with the feedback shared following their visit.

East Park's Educational Consultant continued to provide support to the Education Team in the implementation of the School Quality Improvement and Action Plan in the last academic session due to the extended absence of the Depute Head Teacher. To further support and monitor quality improvement, three trustees are members of the School Quality Monitoring Group. The Inclusion and Achievement Committee continued to receive detailed reporting on progress throughout 2018/19 with further reports being provided to the Board.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE (continued)

Teachers and Learning Support Workers are contributing to the development of the School Improvement Plan for session 2019/20, which will be implemented under the leadership of the Head of Education.

Key Developments

Recognising the importance of Health and wellbeing in achieving equity for our learners, East Park used the Pupil Equity Fund to provide a Forest School Programme and weekly Yoga sessions. Both of these initiatives have made a significant impact on learners' readiness to learn, as well as contributing to their physical fitness and self-confidence.

Pupil achievements are celebrated on a weekly basis at assemblies led by the Deputy Head Teacher, and these events provide a positive opportunity for learners to make music together and share class projects and Makaton learning. East Park continues to develop partnerships in the local community, most notably with The Children's Wood. Weekly swimming sessions are held at Maryhill Baths, and for those learners unable to access a public pool, St Mary's Kenmure in Bishopbriggs have invited us to use their private pool, as well as their new cinema facility. Having raised over £800 at the Kilt Walk in 2018, we were able to provide pupils with further valuable outdoor experiences through Metro Outdoors, and this has been a wonderful experience for pupils and staff alike. We have raised even more money in 2019, and this will enable us to further expand community learning initiatives.

We were unsuccessful in last year's application to the Food for Thought Fund, but have applied again this year. Up to £2,000 is available to promote food education, and if successful, this will contribute to our development of the new Life Skills Centre.

Workmates

Workmates had an unannounced inspection in June 2016, which indicates it is likely to be inspected again shortly. East Park were happy to be grade Good (4) across the four performance areas:

- Quality of care and support;
- Quality of staffing;
- Quality of environment; and
- Quality of management and leadership

There are currently 19 young people attending, with 3 due to leave in June. Several referrals are being considered, but we are delighted that one of the school leavers is moving on to Workmates following a successful transition programme.

Workmates provides a varied programme of vocational and community based activities tailored to the needs of the young people. The young people in Workmates have played a pivotal role in the re-establishment of the Eco Council and both the Eco Council and the Pupil Council are run jointly with the school (Now meeting as the Student Eco Council on a monthly basis). Workmates collaborated with the school to participate in activities such as the Big Draw and Wear a Hat Day. As Workmates and School staff continue to work closely together, the range of opportunities can be extended for the children and young people across both teams.

Resources

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

Continuing professional development across East Park

East Park is committed to delivering extensive learning and development opportunities to all colleagues across East Park. These opportunities will ensure that all colleagues have access to high quality resources to improve, update and maintain the skills, knowledge and qualifications for the delivery of high quality outcomes and innovative practice for the children and young people using our service. In 2018/19, colleagues learning and development included:

On-Line

Course	Numbers
Safeguarding Children	166
Adult Support & Protection	160
Fire Awareness	120
Equality & Diversity	65
Infection Control & Prevention	66
Health & Safety	72
Food Hygiene	63
Data Protection(inc new GDPR)	168
Moving & Assisting Theory	122

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**ACHIEVEMENT AND PERFORMANCE (continued)****Face to Face**

Course	Numbers
CALM Theory 2 day	35
CALM Basic 2 day	68
CALM Re-Accreditation	135
CALM Escape Techniques	133
Autism Awareness/ Pathological Demand Avoidance	96
First Aid	65
Epilepsy Full Day – new staff	56
Epilepsy refresher	71
Moving & Assisting full day – new staff	56
Moving & Assisting refresher	71
Record Keeping	108
Behaviour Support	66
Communication	99
Makaton 2 Day	22
Manual Handling	7
Midas Minibus training	17

Registerable Qualifications

East Park continues to work with staff to support them in achieving the required qualifications for registration. Working at different stages across East Park we have:

- 19 Staff undertaking an SVQ 3 Social Services Children & Young People
- 1 Candidate undertaking a Level 4 Social Services Children & Young People
- 5 Candidates undertaking a HNC in Social Services
- 3 Candidates undertaking a PDA in learning and development which qualifies them to become an SQA Assessor within East Park
- We also have 4 external candidates undertaking the SVQ 3 Social Services in Health Care.

The wider benefits of the delivery of a good timetable of training results in not only in meeting the legislative requirements of the SSSC, but also results in retaining a skilled motivated staff team delivering a high quality service.

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 14 details the financial results for the year ended 31 March 2019. Income totalled £6,731,113 (2017/18: £9,409,584) with expenditure before gains /losses and transfers of £5,742,865 (2017/18: £5,353,926). After accounting for a gain on investments of £155,048 (2017/18: loss (£214,251)), there was a final surplus in the year of £1,143,296 (2017/18: £3,841,407). The surplus in 2018/19 includes non-recurring legacy donations of £655,246.

The notes to the financial statements provide more detailed information on total income and expenditure during the year. Income from charitable activities was higher than the previous year due to an increase in support provided to children and young people, and a change to the fee structure. This increase in service provision also increased staffing and other costs. As a result of the need to improve and update the residential facilities across East Park, as referred to on page 2, additional repairs and maintenance of approximately £150,000 was spent over and above normal operational budgets. This was approved by the trustees and was funded by unrestricted legacy income received.

Unrestricted Funds

The value of the fixed assets fund at £7,211,683 reflected funds tied up in the properties, fixtures, fittings, and motor vehicles. Total free reserves after this and other designations at 31 March 2019 were £6,524,157. Of this total, £3,671,010 is held within East

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW (continued)

Park's investment portfolio comprises fixed investments of £3,631,666 and £39,344 held in cash with East Park's fund managers, Speirs & Jeffrey. This leaves the balance of £2,853,147 to hold as an operational reserve.

Restricted Funds

The balance on the restricted funds as at 31 March 2019 was £45,763 (2017/18: £68,340).

Note 19 to the financial statements details the movements in all funds.

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 (including legacy donations).

Fundraising and key supporters in 2018/19

East Park is extremely grateful to the many donors who support our work and we extend our thanks to all the Trusts & Foundations, Companies, Community Groups and Individuals who made generous donations, both funding and in-kind donations, in 2018/19 :

- Boveda
- Carbon Trust Advisory
- Caddy's Ices
- Children's Aid
- Clipper Foundation
- First Bus Caledonia
- High School of Glasgow
- Incorporation of Weavers
- Isabella Memorial Fund
- James Wood Bequest Fund
- Laurie Ross Insurance
- The Jeffrey Charitable Trust
- The Kells Trust
- Saints and Sinners
- The Albert Hunt Trust
- The Edward Gosling Foundation
- The James Weir Foundation
- The Martin Connell Charitable Trust
- The Mugdock Children's Trust
- The Templeton Goodwill Trust
- Miss Isobel Ferguson Harvey's Charitable Trust
- W.A Cargill Trust
- WM Mann Foundation
- Yoker Evangelical Church

Fundraising sends out both project led funding applications and generic applications to Corporates and Community Groups who provide many activity opportunities for the young people. Some highlights in 2018/19 were:

- Boveda Hair and Beauty held a Fashion Fundraiser in Aid of East Park and in partnership with John Paul Academy which raised £2,729. They have an honesty box in their salon which raised £374 throughout the financial year. East Park were invited to hold a raffle at a Gin Tasting night which Boveda held, the raffle raised £146. Boveda are also providing a work placement for a Workmates student once per week. Boveda also held a 'staff nomination' process where staff got to nominate a colleague, the winning two staff members won pamper sessions.
- First Bus staff raised £1,000 for East Park, which was unrestricted, and may be used for another block of Forest Schools.
- Yoker Evangelical Church hosted a 'Giving Sunday' in aid of East Park where an estimated value of £500 of gifts in kind were given to our children for Christmas, and a teacher representative attended and delivered a short speech about East Park. The church also have an annual congregational collection which this year raised £76.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW (continued)

- Royal British Legion Scotland Bikers visited at Easter and at Christmas with eggs/advent calendars for the children. They donated sensory items to an estimated value of £200.
- Laurie Ross Insurance donated Gift in Kinds on two separate occasions totalling an estimated £600. They also donated £80 throughout the year as well as volunteering.

Community Projects

- High School of Glasgow
Raised £1,505 by cake sales and Christmas appeal
Pupils attended school assembly and presented cheque
- All Saints Secondary, Bearsden Academy and St Ninians High School have all taken part in Youth Philanthropy Projects with 2 reaching the finals. One group were unsuccessful in the finals and the other group have still to present in their final.

Gift in Kind

The estimated value of gifts in kind is £3,021.

Legacy Income

No legacy advertising took place in 2018/19. Total legacy income of £655,246 was receivable in 2018/19. East Park acknowledges with gratitude the generosity of legacies, which ensure that East Park is able to invest in improved facilities, equipment and activities for all children and young people. We are grateful to have been notified of legacies from the following individuals in 2018/19:

Elizabeth Fraser, Jean Kerr Richardson, Muriel Frances Miller, Eric Donaldson, Conrad T McKenna, Margaret Bryce Dool

Marketing and Communications

- East Park Patter editions 15 - 17 distributed
- Social media presence continues to increase with public interaction and followers
- East Park logo is in the process of being refreshed
- Investigations have started into modernising website
- New thank you cards and good news cards have been designed, created and are in use
- Christmas Card for 2019 has been designed and chosen

The fundraising assistant has taken part in

- GDPR Event at Turcan Connell
- one community fundraising training day
- one sole fundraiser training day
- three trust fundraising training days

Investment policy and objectives

A non-recurring exceptional donation received from East Park Children's Trust on its cessation and wind up in 2017/18 continued to be held as an investment portfolio, and a discretionary investment arrangement exists with the appointed fund managers. The investment objectives are a balance between income and capital growth with a medium degree of risk. There are currently no restrictions on the type of investments that can be held. At the balance sheet date, these investments were valued at £3,671,010, represented by fixed investments of £3,631,666 and cash of £39,344. Movements in the fixed investments are detailed in note 16. Income from the portfolio was £111,460 in 2018/19. The fund managers have met the objectives set in 2018/19, achieving an investment gain of £155,048 and generating income in excess of the budgeted level.

In addition to this, East Park holds cash investments in support of its general operating reserve. The Investment Policy is currently being reviewed and updated.

Reserves policy

A Reserves Policy has been set to take 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 fixed assets £7,211,683, asset renewal £50,000, and dilapidations £50,000. Due to the highly specialist nature of the services East Park provides, and the high level of vulnerability of

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW (continued)

the children and young people, the Trustees' existing policy aims to hold between three and six months operating costs as an operational reserve within general fund. This objective has been achieved in 2018/19. Due to the non-recurring exceptional donation received in 2017/18, legacy donations received in the current year, and the future anticipated withdrawal of the Scottish Government grant funding, there are plans to review and update the Reserves Policy during 2019/20.

Going concern

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. There are no known material uncertainties as to the charity's ability to continue as a going concern, and as such the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Pensions

East Park has in place two main pension arrangements: The Scottish Teachers' Pension Agency 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 East Park to ensure that each child and young 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 East Park's commitment to self-evaluation, collegiate reflection, personal development and learning. East Park does this to ensure it is properly equipped to design, deliver and improve the quality of the services it provides.
- 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. East Park will work collaboratively with the external teams around the child or young person and will ensure that it is 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 Educational Scotland, detailed within the focused and prioritised School Quality Action Plan and other organisational plans.
- To consolidate and build on the 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 Board comprises trustees elected for their experience and anticipated contribution to the governance of East Park. The Board meets at least four times a year, approving educational and care strategy and planning, organisational and financial policy, investment and reserves policy, budgets, and corporate and development plans. The Board operates two Committees - the

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

General Purposes Committee, and the Inclusion and Achievement Committee. The Board delegates executive responsibility to the Executive Director and the senior management team who have collective responsibility for the operational management of the organisation.

In 2018/19, one trustee resigned from East Park, and one new trustee was appointed. The total number of trustees remained at eight during 2018/19.

The senior management team comprises the Executive Director, Head of Care Services, Head of Education and Head of Resources. The Head of Resources left the organisation in December 2018, and a structure review will be undertaken and approved in 2019/20.

Recruitment, induction and training of new trustees

The Board regularly assesses its effectiveness and the skill 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, at least two members of the Board interview potential new trustees. 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 and 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 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.

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, 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 annually. The principal risks are identified and mitigation strategies discussed and agreed. As at March 2019, the Board 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 continues to report that this grant funding will be removed over time, and discussions continued during 2018/19 on a phased approach to this. This will continue into 2019/20. Any reduction to grant funding will affect the fee structure of East Park.

Strategy to manage risk

The fee structure was reviewed in 2017/18 with implementation from 2018/19. This will continue to be reviewed to recognise the potential for the reduction in grant funding. Financial modelling was undertaken to ensure future fee levels were sustainable. This will continue to be reviewed annually.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk Description – Environmental and External

East Park is negatively impacted by changes to residential childcare support workers' qualification requirements under the residential Child Care Standards (under review by the Scottish Government as at 2019).

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

Trustees

Mr K J Pinkerton	Chair - resigned 25/10/2018
Mr G I Wells	Chair – appointed 25/10/2018
Mrs L M Dalziel	Treasurer
Mrs M Hawthorn	
Ms K M Howie	Vice-Chair – appointed 20/11/2018
Mr A Sherry	
Mrs H T P Glen	
Mr A A Campbell	
Mrs C McGhee	appointed 21/8/2018

Senior Management Team

Kieron O'Brien – Executive Director
Geraldine O'Neill – Head of Care Services
Catriona Campbell – Head of Education
Alistair McDonald – Head of Resources – left December 2018

Auditors

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

Bankers

The Royal Bank of Scotland plc
Milngavie Branch
24 Douglas Street
Milngavie
Glasgow
G62 6PB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Solicitors

Law at Work
Kintyre House
205 West George Street
Glasgow
G2 2LW

Investment Managers

Speirs & Jeffrey
George House
50 George Square
Glasgow
G2 1EH

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of East Park School for the purpose 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 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

The auditors, Hardie Caldwell LLP, were appointed as auditors of East Park for an initial three-year period commencing in 2016/17.

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 18 June 2019 and signed on its behalf by:



G Wells
Chair of East Park Board of Trustees

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

Opinion

We have audited the financial statements of East Park School (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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'.

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 2019 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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.

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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.



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: 20 June 2019.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019			2018
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME					
Donations and legacies	3	2,004,701	51,202	2,055,903	5,475,680
Charitable Activities:	6				
- School		449,311	-	449,311	365,357
- Supported Accommodation		3,790,433	-	3,790,433	3,227,453
- Workmates		314,486	-	314,486	305,186
Other trading activities	4	5,060	-	5,060	5,031
Investment income	5	115,920	-	115,920	30,877
Total Income		6,679,911	51,202	6,731,113	9,409,584
EXPENDITURE					
Raising funds	7	56,576	-	56,576	55,908
Charitable Activities	8				
- School		1,415,190	36,590	1,451,780	1,450,636
- Supported Accommodation		3,927,231	11,169	3,938,400	3,559,321
- Workmates		294,489	1,620	296,109	288,061
Total Expenditure		5,693,486	49,379	5,742,865	5,353,926
Net Income/(Expenditure) before gains or Losses and transfers		986,425	1,823	988,248	4,055,658
Gains/(losses) on investments	16	155,048	-	155,048	(214,251)
Net Income/(Expenditure) after gains or Losses, before transfers		1,141,473	1,823	1,143,296	3,841,407
Transfer between funds	19	24,400	(24,400)	-	-
Net Movement in Funds		1,165,873	(22,577)	1,143,296	3,841,407
RECONCILIATION OF FUNDS					
Total funds brought forward		12,669,967	68,340	12,738,307	8,896,900
TOTAL FUNDS CARRIED FORWARD		13,835,840	45,763	13,881,603	12,738,307

CONTINUING OPERATIONS


All income and expenditure has arisen from continuing operations.

BALANCE SHEET AT 31 MARCH 2019

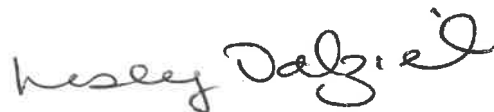
	Notes	2019		2018	
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS					
Tangible assets	15	7,211,683	-	7,211,683	7,361,302
Investments	16	3,631,666	-	3,631,666	3,378,574
Total Fixed Assets		10,843,349	-	10,843,349	10,739,876
CURRENT ASSETS					
Debtors	17	1,068,087	-	1,068,087	571,722
Cash at bank and in hand		2,095,175	46,413	2,141,588	1,632,661
Total Current Assets		3,163,262	46,413	3,209,675	2,204,383
CREDITORS					
Amounts falling due within one year	18	(170,771)	(650)	(171,421)	(205,952)
NET CURRENT ASSETS		2,992,491	45,763	3,038,254	1,998,431
TOTAL ASSETS LESS CURRENT LIABILITIES					
		13,835,840	45,763	13,881,603	12,738,307
NET ASSETS					
		13,835,840	45,763	13,881,603	12,738,307
FUNDS					
Unrestricted Funds	19			13,835,840	12,669,967
Restricted Funds				45,763	68,340
TOTAL FUNDS				13,881,603	12,738,307

These financial statements have been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 18 June 2019 and were signed on its behalf by:



G Wells
Chair of East Park Board of Trustees



L Dalziel
Treasurer of East Park Board of Trustees

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	2018 £
Cash flows from operating activities			
Cash generated from operations	1	543,603	4,136,743
Net cash provided by (used in) operating activities		<u>543,603</u>	<u>4,136,743</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(52,552)	(100,955)
Purchase/disposal of investments		(98,044)	(3,592,825)
Dividends from investments		111,460	29,360
Interest received		4,460	1,517
Net cash provided by (used in) investing activities		<u>(34,676)</u>	<u>(3,662,903)</u>
Change in cash and cash equivalents in the Reporting period		508,927	473,840
Cash and cash equivalents at the beginning of the Reporting period		1,632,661	1,158,821
Cash and cash equivalents at the end of the Reporting period		<u>2,141,588</u>	<u>1,632,661</u>

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

1 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	1,143,296	3,841,407
Adjustments for:		
Depreciation charges	202,171	193,070
Loss on investments	(155,048)	214,251
Interest received	(4,460)	(1,517)
Investment income	(111,460)	(29,360)
(Increase)/decrease in debtors	(496,365)	(170,962)
(Decrease)/increase in creditors	(34,531)	89,854
Net cash provided by (used in) operating activities	543,603	4,136,743

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 (FRS102) "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 (FRS102) (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, with the exception of investments included at valuation.

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. There are no known material uncertainties about the charity's ability to continue as a going concern.

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 accruals basis. All expenses including support costs and governance costs, a category within support 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2 ACCOUNTING POLICIES (continued)

Tangible fixed assets

Tangible fixed assets are included at cost. Assets costing more than £10,000 (one single item, or group of similar items combined) are capitalised, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated by equal annual instalments over their estimated useful lives, as follows

Freehold building	- 50 years
Motor vehicles	- 8 years new, 1-4 if second hand
Fixtures & fittings	- 5 years

Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market value. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

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 19.

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 rate of interest.

Debtors

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

Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2 ACCOUNTING POLICIES (continued)

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.

3 DONATIONS AND LEGACIES

	2019	2018
	£	£
Exceptional donation – East Park Children's Trust		3,716,957
Donations	65,032	162,878
Legacies	655,246	203,573
Grants/restricted income	26,802	83,452
Capital development – restricted	24,400	24,400
Scottish Government grant	1,284,423	1,284,420
Total	2,055,903	5,475,680

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

	2019	2018
	£	£
Other grants	38,800	38,800

The non-recurring exceptional donation detailed above was gifted from East Park Children's Trust on its cessation and wind up.

Other grants above include grants of £38,800 receivable from the Scottish Government (2018: £38,800). A standard security over the land and buildings at the East Park site on Maryhill Road has been granted to the Big Lottery Fund in line with their grant conditions for funding received in prior years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

4 OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising	436	400
Other income	4,624	4,631
	5,060	5,031

5 INVESTMENT INCOME

	2019	2018
	£	£
Investment income	111,460	29,360
Bank interest	4,460	1,517
	115,920	30,877

6 INCOME FROM CHARITABLE ACTIVITIES

	2019				2018
	£	£	£	£	£
	School	Supported accommodation	Workmates	Total activities	Total Activities
Charitable activities	449,311	3,790,433	314,486	4,554,230	3,897,966

2018	365,357	3,227,453	305,186
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

7 RAISING FUNDS

Raising donations, legacies and investment income

	2019	2018
	£	£
Staff costs	17,088	25,517
Other operating expenses	5,900	4,828
Support costs (including Investment Management costs)	31,866	23,740
Total	54,854	54,085

Other trading activities

	2019	2018
	£	£
Fundraising	223	307
Support costs	1,499	1,516
Total	1,722	1,823

Aggregate amounts	56,576	55,908
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8 CHARITABLE ACTIVITIES COSTS

	2019		
	Direct costs (note 9) £	Support costs (note 10) £	Total Costs £
School	1,250,794	200,986	1,451,780
Supported accommodation	3,700,814	237,586	3,938,400
Workmates	265,545	30,564	296,109
Total	5,217,153	469,136	5,686,289

9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities

	2019				2018
	School £	Supported Accommodation £	Workmates £	Total £	Total £
Staff costs	898,876	3,107,802	241,245	4,247,923	4,195,357
Property costs	213,940	377,092	7,866	598,898	431,273
Vehicle costs	16,822	21,027	4,205	42,054	29,298
Other operating costs	121,156	194,893	12,229	328,278	234,037
Total	1,250,794	3,700,814	265,545	5,217,153	4,889,965

2018	1,274,486	3,353,526	261,953
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

10 SUPPORT COSTS

	2019		
	Other £	Governance Costs £	Total £
Charitable activities:			
School	192,735	8,251	200,986
Supported accommodation	216,132	21,454	237,586
Workmates	28,914	1,650	30,564
Total charitable activities	437,781	31,355	469,136
Costs of generating voluntary & Investment income	30,232	1,634	31,866
Fundraising trading: cost of goods sold & other costs	1,499		1,499
Overall Total	469,512	32,989	502,501

Other support costs:

	2019			
	Costs of generating voluntary & Investment income £	Fundraising trading: costs of goods sold & other costs £	School £	Supported Accommodation £
Staff costs	22,617	1,444	153,834	189,058
IT and office expenses	678	43	28,267	19,638
Legal, professional, bank charges	6,937	12	10,634	7,436
Total	30,232	1,499	192,735	216,132

	2019		2018
	Workmates £	Total activities £	Total activities £
Staff costs	25,952	392,905	320,143
IT and office expenses	2,636	51,262	67,419
Legal, professional, bank charges	326	25,345	13,425
Total	28,914	469,512	400,987

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

10 SUPPORT COSTS (continued)

Governance costs:

	2019		
	Cost of generating voluntary income £	School £	Supported accommodation £
Staff costs	1,005	5,023	13,059
Auditors' remuneration	378	1,890	4,914
Other costs	243	1,297	3,376
Board away day	8	41	105
Total	1,634	8,251	21,454

	2019		2018
	Workmates £	Total activities £	Total activities £
Staff costs	1,005	20,092	18,075
Auditors' remuneration	378	7,560	9,533
Other costs	259	5,175	4,511
Board away day	8	162	203
	1,650	32,989	32,322

11 NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Auditors' remuneration (net of VAT)	6,300	7,769
Depreciation – owned assets	202,171	193,070

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 (2017/18: £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

No expenses were paid to trustees in the year (2017/18: £nil).

Total trustees' expenses waived during the year in relation to 9 trustees were £1,322 (2017/18: 11 trustees waived expenses totalling £1,469).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

13 STAFF COSTS

	2019	2018
	£	£
Wages and salaries	4,200,417	4,091,045
Social security costs	345,873	333,983
Other pension costs	131,718	134,064
Total	4,678,008	4,559,092

In 2018/19 in addition to the trustees, four employment posts were deemed to be key management. The total employee benefits of these key management personnel in the year, including employer's national insurance costs, were £275,937 (2017/18: £283,502).

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

	2019	2018
Average number by headcount	173	167

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

	2019	2018
£60,001 - £70,000	2	1

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2018		
	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,367,828	107,852	5,475,680
Charitable activities:			
- School	365,357	-	365,357
- Supported accommodation	3,227,453	-	3,227,453
- Workmates	305,186	-	305,186
Other trading activities	5,031	-	5,031
Investment income	30,877	-	30,877
Total	9,301,732	107,852	9,409,584
EXPENDITURE ON			
Raising funds	55,908	-	55,908
Charitable activities			
- School	1,414,018	36,618	1,450,636
- Supported accommodation	3,526,801	32,520	3,559,321
- Workmates	286,950	1,111	288,061
Total	5,283,677	70,249	5,353,926
NET INCOME/(EXPENDITURE)	4,018,055	37,603	4,055,658
Gains/(losses) on investments	(214,251)	-	(214,251)
Net Income/(Expenditure) after gains or losses before transfers	3,803,804	37,603	3,841,407
Transfers between funds	23,650	(23,650)	-
Net movement in funds	3,827,454	13,953	3,841,407
RECONCILIATION OF FUNDS			
Total funds brought forward	8,842,513	54,387	8,896,900
TOTAL FUNDS CARRIED FORWARD	12,669,967	68,340	12,738,307

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

15 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Motor vehicles £	Total £
COST				
At 1 April 2018	8,468,728	249,467	54,386	8,772,581
Additions		42,052	10,500	52,552
At 31 March 2019	8,468,728	291,519	64,886	8,825,133
DEPRECIATION				
At 1 April 2018	1,206,356	177,265	27,658	1,411,279
Charge for year	169,375	22,534	10,262	202,171
At 31 March 2019	1,375,731	199,799	37,920	1,613,450
NET BOOK VALUE				
At 31 March 2019	7,092,997	91,720	26,966	7,211,683
At 31 March 2018	7,262,372	72,202	26,728	7,361,302

16 INVESTMENTS

	2019 £	2018 £
Opening Market Value	3,378,574	-
Additions	229,301	4,260,989
Disposal proceeds	(131,257)	(668,164)
Realised gains/losses	14,458	(63,362)
Unrealised gains/losses	140,590	(150,889)
Market Value at 31 March 2019	3,631,666	3,378,574

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

17 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Local authority fee debtors	599,843	471,599
Other debtors and prepayments	55,981	22,123
Accrued income	412,263	78,000
Total Debtors	1,068,087	571,722

18 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	73,685	111,080
Social security and other taxes	-	-
Other creditors and accruals	97,736	94,872
	171,421	205,952

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

19 MOVEMENT IN FUNDS

	At 1/4/18	Net movement in funds	Transfers between funds	At 31/3/19
	£	£	£	£
Unrestricted funds				
General fund	5,208,665	1,141,473	174,019	6,524,157
Asset renewal	50,000	-	-	50,000
Property dilapidation	50,000	-	-	50,000
Tangible fixed assets	7,361,302	-	(149,619)	7,211,683
Total	12,669,967	1,141,473	24,400	13,835,840
Restricted funds				
Workmates fund	2,817	441	-	3,258
Holiday fund	1,368	-	-	1,368
Bilsland Drive	422	(422)	-	-
Miss Dawson - expressive arts	1,000	(365)	-	635
Hugh Fraser Foundation	355	(355)	-	-
Albert Hunt Trust - LED project	-	-	-	-
Sensory Integration	22,689	(8,050)	-	14,639
Food for Thought	999	(999)	-	0
GLOW grant	24,717	(9,340)	-	15,377
Scottish Government minor capital	-	24,400	(24,400)	-
Makaton and AAC	2,343	(2,343)	-	-
Pupil Equity Fund/Attainment challenge	5,135	2,564	-	7,699
School IT/activities project	6,495	(6,495)	-	-
Kiltwalk School	-	64	-	64
W Mann Foundation	-	1,250	-	1,250
Isabella Memorial Trust	-	1,346	-	1,346
School fundraising activities	-	127	-	127
Total	68,340	1,823	(24,400)	45,763
TOTAL FUNDS	12,738,307	1,143,296	-	13,881,603

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

19 MOVEMENT IN FUNDS (continued)

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

	Incoming resources £	Resources expended (incl investment losses) £	Movement in funds £
Unrestricted funds			
General fund	6,679,911	(5,538,438)	1,141,473
Total	6,679,911	(5,538,438)	1,141,473
Restricted funds			
Workmates fund	2,061	(1,620)	441
Holiday fund	-	-	-
Bilsland Drive	-	(422)	(422)
Miss Dawson - expressive arts	-	(365)	(365)
Hugh Fraser Foundation	-	(355)	(355)
Albert Hunt Trust - LED project	2,000	(2,000)	-
Sensory Integration	-	(8,050)	(8,050)
Food for Thought	-	(999)	(999)
GLOW grant	-	(9,340)	(9,340)
Scottish Government minor capital	24,400	-	24,400
Makaton and AAC	-	(2,343)	(2,343)
Pupil Equity/Fund/Attainment challenge	14,400	(11,836)	2,564
School IT/activities project	4,000	(10,495)	(6,495)
Kiltwalk - school	840	(776)	64
W Mann Foundation	1,250	-	1,250
Isabella Memorial Trust	2,000	(654)	1,346
School fundraising activities	251	(124)	127
Total	51,202	(49,379)	1,823
TOTAL FUNDS	6,731,113	(5,587,817)	1,143,296

Unrestricted funds

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 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 and fittings and motor vehicles, and equals the net book value of these assets, as shown in note 15.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

19 MOVEMENT IN FUNDS (continued)

Restricted funds

Restricted funds are comprised of:

The Workmates fund contains monies raised towards funding additional projects run by the Workmates services.

The Holiday fund was a donation received for the purpose of a holiday for the residents. Although this fund was not utilised in 2018/19, there are plans to spend this during 2019/20.

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

A donation was received from Miss Dawson, and this was targeted towards music projects in 2018/19, continuing to the end of the academic year in June 2019.

A donation was received from the Hugh Fraser Foundation towards LED lighting projects in the supported accommodation, and the balance was utilised in the year.

A donation was received from the Albert Hunt Trust to support improved LED lighting throughout the school location, and this was fully applied in the year.

Sensory Integration is restricted for sensory equipment and specific staff training.

Food for Thought is restricted for food tastings and experiences, and this was fully utilised in the year.

The GLOW grant is monies received from the Scottish Government for the GLOW National Schools Intranet, linking Scotland's 800,000 educators and pupils. This funding supports East Park School's IT to assist with this.

The Scottish Government minor capital grant is restricted to fund minor capital replacements, as noted in transfers below.

Makaton and AAC is restricted for the learning and progression of Makaton teaching, and has now been fully utilised.

The Pupil Equity Fund is grant funding from the Scottish Government to improve attainment in education. It is targeted on different projects annually, and these are approved by the Scottish Government. Funds cover the academic year, so balance will be carried forward to continue projects into 2019/20.

Donations were received from a number of organisations, mainly towards the purchase of Smart Boards in school classrooms, and are shown as School IT/activities project fund. New Smart Boards were purchased.

The School team raised funds from the Kiltwalk, with funds being restricted to spending on specific outdoor activities.

A donation was received from the W Mann Foundation towards the funding of an additional minibus for the children and young people.

A donation was received from the Isabella Memorial Trust towards the funding of sensory and relaxation facilities within the school environment.

A number of small donations were received to support additional activities in the school.

Transfers between funds

Where donor conditions have been fully met restricted fund balances were transferred to unrestricted funds at the year end. A transfer of £24,400 was made in the year ended 31 March 2019 as a result of capital expenditure incurred.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

19 MOVEMENT IN FUNDS (continued)

COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2017/18

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 1/4/18 £
Unrestricted funds				
General fund	1,289,096	3,803,804	115,765	5,208,665
Asset renewal	50,000	-	-	50,000
Property dilapidation	50,000	-	-	50,000
Tangible fixed assets	7,453,417	-	(92,115)	7,361,302
	8,842,513	3,803,804	23,650	12,669,967
Restricted funds				
Workmates fund	2,174	(107)	750	2,817
School Christmas fundraising	-	-	-	-
Holiday fund	963	405	-	1,368
Bilsland Drive	-	422	-	422
Miss Dawson expressive arts	-	1,000	-	1,000
Hugh Fraser Foundation	-	355	-	355
Sensory Integration	2,131	20,558	-	22,689
Food for Thought	999	-	-	999
GLOW grant	32,100	(7,383)	-	24,717
Santander fundraising	-	-	-	-
Scottish Government minor capital	-	24,400	(24,400)	-
Makaton and AAC	12,995	(10,652)	-	2,343
Attainment Challenge/PEF	3,025	2,110	-	5,135
School IT project	-	6,495	-	6,495
	54,387	37,603	(23,650)	68,340
TOTAL FUNDS	8,896,900	3,841,407	-	12,738,307

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

19 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	9,301,732	(5,497,928)	3,803,804
	<u>9,301,732</u>	<u>(5,497,928)</u>	<u>3,803,804</u>
Restricted funds			
Workmates fund	1,004	(1,111)	(107)
School Christmas fundraising	96	(96)	0
Holiday fund	3,388	(2,983)	405
Bilsland Drive	422	-	422
Miss Dawson expressive arts	1,000	-	1,000
Hugh Fraser Foundation	8,000	(7,645)	355
Sensory Integration	41,950	(21,392)	20,558
GLOW grant	-	(7,383)	(7,383)
Santander fundraising	500	(500)	0
Scottish Government minor capital	24,400	-	24,400
Makaton and AAC	-	(10,652)	(10,652)
Attainment Challenge/PEF	14,400	(12,290)	2,110
School IT project	12,692	(6,197)	6,495
	<u>107,852</u>	<u>(70,249)</u>	<u>37,603</u>
TOTAL FUNDS	9,409,584	(5,568,177)	3,841,407

The Big Lottery grant funding was used to fund new build educational and residential accommodation. A standard security over the land and buildings at the East Park site on Maryhill Road has been granted to the Big Lottery Fund in line with their grant conditions.

Comparatives for analysis of net assets between funds:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	10,739,876	0	10,739,876
Current assets	2,093,708	110,675	2,204,383
Current liabilities	(163,617)	(42,335)	(205,952)
Net Assets	12,669,967	68,340	12,738,307

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

20 RELATED PARTY DISCLOSURES

Helen Glen, a trustee, received payment in the sum of £5,375 in the year ended 31 March 2019 in respect of Educational support delivered to the charity (2017/18:£9,750).

Donations from trustees in the year totalled £300.