

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 2020



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## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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### 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 2020. 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).

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

SC356976 (Scotland)

#### Registered Charity number

SC012838

#### Registered office

1092 Maryhill Road  
Glasgow  
G20 9TD

#### Trustees

Mr G I Wells	Chair
Mrs L M Dalziel	Treasurer
Ms K M Howie	Vice-Chair
Ms M Hawthorn	
Mrs H T P Glen	
Mr A A Campbell	
Mrs C McGhee	
Mr C Ewer	Appointed 18/06/2019
Mr A Sherry	Resigned 24/09/2019

#### Senior Management Team

Kieron O'Brien – Executive Director  
Geraldine O'Neill – Head of Care Services  
Catriona Campbell – Head of Education

#### Auditors

Hardie Caldwell LLP  
Statutory Auditors  
Chartered Accountants  
Citypoint 2  
25 Tyntrum 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 2020 (cont.)

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### REFERENCE AND ADMINISTRATIVE DETAILS (continued)

#### **Solicitors**

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

#### **Investment Managers**

Rathbone Investment Management  
George House  
50 George Square  
Glasgow  
G2 1EH

### 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.

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 management 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 Board comprises trustees elected for their experience and anticipated contribution to the governance of East Park. The Board meets at least five times a year, approving educational and care strategy and planning, organisational and financial policy, investment and reserves policy, budgets, and corporate and business development plans. The Board operates two Committees - the 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 2019/20, one trustee resigned from East Park, and one new trustee was appointed. The total number of trustees remained at eight during 2019/20.

The senior management team comprises the Executive Director, Head of Care Services and Head of Education. A structure review was undertaken and approved for 2019/20.

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.

The trustees consider that the trustees, the Executive Director, Head of Care Services and Head of Education 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.

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.
- Scottish Council of Independent Schools (SCIS).

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### 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 has 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.

### 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 and the Inclusion and Achievement 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 2020, 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 2019/20 on a phased approach to this. This will continue into 2020/21. Any reduction to grant funding will affect the fee structure of East Park going forward.

#### *Strategy to manage risk*

The current fee structure was implemented in 2018/19. Fee levels are reviewed annually during the budget process, and there is ongoing engagement with local authorities and other key stakeholders. 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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### RISK MANAGEMENT (continued)

continue to be reviewed annually given the impact of the COVID-19 pandemic and consequences of the lockdown.

#### 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 2020).

#### *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 and in line with strategic considerations brought about by the COVID-19 pandemic.

#### Risk Description - COVID-19 Pandemic

This potentially impacts on all aspects of East Park in relation to operations, staffing, finance and strategic management.

#### *Strategy to manage risk*

East Park has put systems and plans in place to mitigate against the uncertainty, unstable and changing environments. East Park is collaborating mostly with the Scottish Government and other external agencies and stakeholders to mitigate against potential risk to the organisation.

## ACHIEVEMENT AND PERFORMANCE

### 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 residential care team, support children and young people to develop their social and independence skills in preparation for life in the adult world. Everyday activities such as managing to sit round a table with others at mealtimes, going to the shops to choose food for dinner, or simply playing a game with peers are major achievements for many of the young people.

The 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 and works closely with education staff to develop and implement positive and supportive behavioural strategies. In relation to the planning and reviewing process, the keyworker will also support the young person to express their views and choices and to participate, as far as is possible, in all decisions, which may affect their lives.

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 to develop coping and self-regulatory strategies for difficult times and investing in the young people to ensure positive outcomes, progress and achievement.

### Care Inspections and Accreditation

The residential service comprises two services, each individually registered with the Care Inspectorate. The four off-site community residences are registered as a School Care Accommodation Service and the Residential Intensive Support Service based at the main Maryhill Road campus is registered as a Care Home Service for Children.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### ACHIEVEMENT AND PERFORMANCE (continued)

There have been no Care Inspectorate inspections in the year from 1 April 2019 to 31 March 2020.

The most recent full inspection of the School Care Accommodation Service occurred in June 2018, and resulted in the following grades:

<b>Quality of care and support:</b>	<b>5 - Very Good</b>
<b>Quality of environment:</b>	<b>3 - Adequate</b>
<b>Quality of management and leadership:</b>	<b>4 - Good</b>

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 East Park Board of Trustees agreed the funding for a major refurbishment programme. This refurbishment is now complete.

The most recent inspection of the Care Home Service took place in August 2018. The grades awarded were:

<b>Quality of care and support:</b>	<b>5 - Very Good</b>
<b>Quality of management and leadership:</b>	<b>4 - Good</b>

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

#### Developments

##### **Upgrading of residential environment**

The considerable programme of refurbishment and environmental upgrading of the four community houses, as referred to above, has been well received by residential staff, many of whom have commented positively on the improvements and the impact on their day-to-day role in supporting the young people. Environmental damage is a frequent occurrence across all the residences due to the young people's needs and behaviours. For this reason, the regular maintenance of the internal and external spaces is vital in order to provide a valuing environment both for the young people to live in and for the staff to work in.

##### **Referrals**

East Park continues to have a strong reputation 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. Over the past 12-18 months we have had notably more referral enquiries coming from local authorities across Scotland which had not previously referred to East Park.

##### **Staff well-being**

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.

Staff wellbeing is vitally important to the Senior Management Team who frequently consider and discuss ways in which we can further support staff in their, often very challenging, role to continue to safely, sensitively and empathically nurture and support the complex young people we work with.

Over the past year we have further rolled out the Calm Presence training course and the aim is that all East Park staff will have the opportunity to attend this. This course 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. This has been very well received by staff. As staff from all departments attend this course, it provides an opportunity for them to reflect on the importance of all individuals and roles in East Park in contributing to the children and young people's lives and general well-being. This has fostered a sense of camaraderie and team cohesion across the organisation.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### ACHIEVEMENT AND PERFORMANCE (continued)

#### Emotion Works

The rollout of the Emotion Works Programme across the organisation, led by one of the Principal Teachers, is another strategy aimed at supporting and enhancing staff wellbeing while also addressing the young people's wellbeing. The process supports staff, individually and as a group, to reflect on and rationalise their own responses to challenging incidents, while also considering how the young person might be feeling, why they may be responding as they are, and what triggers or impacts are influencing those responses. This programme has helped staff to develop more reflective and compassionate responses to challenging situations.

#### Love and Compassion in Care

Over the past year, the importance of the concepts of '*compassion and love in care*' have been emphasised by the Care Inspectorate, in their new Framework for Care Homes for Children and School Care Accommodation, and by the Independent Care Review.

We recognise the importance of loving, nurturing caregiving for young people living in residential care. Our aim is that young people receive care and support from warm, responsive, professional staff who are able to play, converse, hug and respond with genuine affection and empathy when young people display behaviours of distress. All residential teams have held dedicated sessions where they have explored the concept of love and have considered the impact on the young people of feeling loved. This has resulted in some young people having a stronger sense of their own self-worth; being able to express their love and their knowledge that they **are** loved.

#### Outdoor Learning – Forest School

East Park School has a well-established forest school programme. During the summer break of 2019, this was successfully rolled out to resident young people. Immersion in the natural setting proved to be, not only therapeutic, but also fun. It provided an opportunity for the young people to explore, learn, play and develop social interaction and independence skills. Some specific young people far exceeded our expectation in their engagement and enjoyment of these activities.

#### Onwards and Upwards

Onwards and Upwards is our digital care management programme. One of the Deputy Team Leaders who has an interest and aptitude with IT, has been seconded to fully roll this out across the organisation and ensure that staff are adequately trained to utilise the system to full capacity. Over the past few months, he has trained almost all current staff in the care and education teams. He has adapted the functionality of the system to include all reporting processes and proformas which are currently used by the residential and education teams. The aim is to transition from paper-based to digital recording and reporting and to provide a platform, which facilitates scrutiny and analysis of data. This is particularly useful when analysing and reporting on trends in relation to accidents and incidents.

### Education Services

#### School

##### Individual Young People's Achievements

In 2020, 11 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 59 National 1 units and 1 National 2 unit will be submitted at the end of May, which is a small drop from 63 National 1 units in 2018-2019. This is because of updated advice from Education Scotland that only learners in S4 and above should be presented for awards. 1 student also successfully completed the National 1 Personal Achievement Award (Bronze) through participation in the Leonard Cheshire 'Can Do' project. No learners were presented for John Muir Awards this year because it was considered that the move up to the next level was too challenging for our current cohort, however, we anticipate that newly admitted pupils will be ready to participate in John Muir programmes next session. We are exploring other accredited awards such as Duke of Edinburgh (Bronze Award) for senior pupils in the next academic year.

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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### ACHIEVEMENT AND PERFORMANCE (continued)

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. We were delighted to receive their written report on 25 June 2019, signing off the original inspection visit.

Following the retirement of the Depute Head teacher in September 2019, 1.8 FTE Principal Teachers were appointed and this has been a very positive development for the school and the wider organisation. 2.6 FTE Senior Learning Support Workers work with the Head of Education and 2 Principal Teachers to manage the daily running of the school and the implementation of the School Improvement Plan (SIP). To further support and monitor quality improvement, three trustees are members of the School Enhancement Group. The Inclusion and Achievement Committee continued to receive detailed reporting on progress throughout 2019/20, with further reports being provided to the Board.

Teachers and Learning Support Workers work together in SIP groups across 4 themes – Communication, Building Life Skills and Independence, Multisensory Approaches and Nurture. This model has worked well and subject to evaluation, we will adopt a similar approach for the SIP 2020/21.

#### Key Developments

Our children and young people are arriving at East Park with increasingly complex sensory needs, and in tandem with the Multisensory Approaches SIP group, East Park used the Pupil Equity Fund to again provide a Forest School Programme which this year focussed on sensory experience, and continued sessions from our Art Specialist, who also leads Fischy Music sing-a-longs every week. Both of these initiatives have made a significant impact on children's readiness to learn, as well as contributing to their physical fitness and self-confidence.

Pupil achievements are celebrated on a weekly basis at assemblies, and these events provide a positive opportunity for learners to make music together and share class projects and Makaton learning.

We were thrilled to receive £1,999 from the Food for Thought Fund, and this enhanced our development of the new Life Skills Centre. The opening of this new facility has boosted opportunities for young people to learn practical life skills such as cooking and basic household tasks, but has also given some learners the chance to set up and run 'The Snack Shack'. The additional funds also enabled us to publish a calendar of recipes featuring artwork made by pupils.

#### Workmates

Workmates had an unannounced inspection on 4 July 2019, and were part of the new pilot Care Inspectorate inspection model. East Park was happy to be graded Very Good (5) and Good (4) across 2 key questions:

- How well do we support people's wellbeing? (5) and;
- How well is our care and support planned? (4)

The previous evaluation was grade 4 across all areas.

The service benefitted from refurbishment over summer 2019, and future improvements to other areas of the building will further enhance the spaces available to Workmates.

There are currently 19 young people attending, with 4 due to leave in June. Demand continues to outstrip capacity, and many current young people are seeking additional sessions; there are a further 2 confirmed new placements and all sessions are expected to be filled in the year ahead.

Workmates provides a varied programme of vocational and community based activities tailored to the needs of the young people. One particular highlight has been Workmates partnership with Debra – 5 young people have Work Experience placements at the local Debra shop, and 2 of these students are collaborating effectively on their placement there. The young people in Workmates continue to play a central role in the Student Eco Council, which is attended by representatives from both Workmates and classes in School. Workmates built a very successful partnership with Leonard Cheshire through the development of the 'Can

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### ACHIEVEMENT AND PERFORMANCE (continued)

Do' project, which they kindly extended to one of the senior pupils as detailed above. All participants successfully completed the Personal Achievement Award and this was celebrated at a special award ceremony, led by Leonard Cheshire. 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; the groups are already coming together at the weekly Fischy Music sing-a-longs, events such as Sport Relief, Football training sessions and use of the Allotment.

### Learning and Development

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

The Learning & Development team continues to work with staff to support them in achieving the required qualifications for registration, working at different stages across the organisation we have the following candidates:

- 20 Candidates undertaking SVQ 3 Social Services
- 3 Candidates undertaking SVQ 4 Social Services
- 5 Candidates undertaking the HNC Social Services
- 2 Candidates undertaking the PDA in learning & Development assessor award
- 2 Candidates undertaking the PDA in learning & Development Verifiers award
- 2 external candidates undertaking a SVQ 2 in Social Services and healthcare

### Fundraising and Volunteers

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.

East Park's fundraising is project driven and fundraising activities during the year are targeted to ensure we are adding value to our core service delivery. The Fundraising team sends out both project led funding applications and generic applications to Corporates, Community Groups and Trusts and Foundations who provide many activity opportunities for the young people. Total income from fundraising donations totalled approximately £62,000 (excluding gifts in kind and specific grant funding). A significant gift in kind this year was the donation of a new Ford Independence at a value of £23,896.

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 82 volunteers from eight different corporate and community groups who have worked at maintaining gardens around the main site and at our residential houses and administrative support which totalled 656 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 2019/20, this has totalled to 423 hours provided by nine trustees (this figure includes the contribution of the one trustee who resigned during the year).

## FINANCIAL REVIEW

### Financial position

Trustees and the Senior Management Team are responsible for the financial performance of East Park and its services. The Senior Management Team 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 2020. Income totalled £6,816,891 (2018/19: £6,731,113) with expenditure before gains /losses and transfers of £6,425,987 (2018/19: £5,742,865). After accounting for a loss on investments of £606,965 (2018/19: gain £155,048) there was a final deficit in the year of £216,061 (2018/19: surplus £1,143,296).

The principal sources of funding for East Park are fees charged to local authorities for the provision of educational and residential child care services and direct grant funding from the Scottish Government. More detail is provided in notes 3 and 6. A significant

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### FINANCIAL REVIEW (continued)

proportion (approximately 84%) of East Park's expenditure is on staffing resources to ensure we adequately care for and support our children and young people, helping them to achieve their maximum potential.

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. This increase in service provision also increased staffing and other costs. During the year there was an ongoing need to improve and update the residential facilities across East Park, as referred to on page 7, and as a result additional repairs and maintenance expenditure of approximately £71,000 was incurred in the year.

The value of the fixed assets fund at £7,199,822 reflected funds tied up in the properties, fixtures, fittings, and motor vehicles. This leaves a total General Fund balance of £6,431,885 at 31 March 2020. Of this total, £4,234,276 is held within East Park's investment portfolio comprising fixed investments of £4,123,098 and £111,178 held in cash with East Park's fund managers, Rathbone Investment Management. The General Fund balance comprises designated funds of £1,195,776 and Reserves of £5,236,109. The balance on the restricted funds as at 31 March 2020 was £33,835 (2018/19: £45,763). Note 20 to the financial statements details the movements in all funds.

### Investment policy and objectives

East Park holds an investment portfolio with Rathbone Investment Management. The service for the provision of investment managers was tendered during the year, and approval was given to continue with Rathbone Investment Management. A discretionary investment arrangement exists with the appointed fund managers. The investment objectives continue to be a balance between income and capital growth with a medium degree of risk. The Investment Policy was reviewed during the year and a revised Investment Policy was approved in August 2019. This policy states that fund managers must ensure that funds are invested in line with due ethical considerations being given to the charitable objectives of East Park. At the balance sheet date, these investments were valued at £4,234,276, represented by fixed investments of £4,123,098 and cash of £111,178. Movements in the fixed investments are detailed in note 17. Income from the portfolio was £123,718 in 2019/20.

As can be seen from the Statement of Financial Activities on page 14, a loss in investments of £606,965 arose in 2019/20. Unfortunately the Covid 19 pandemic caused significant uncertainty in financial markets, and the value of our investments fell during the final few months of 2019/20. At one point in March the value was as low as around £3.9m, but improvements were achieved by the balance sheet date and have remained steady since then. This has obviously impacted the fund managers' ability to achieve an investment gain for 2019/20, although this had been on track until the final two months of the year. On the plus side, investment income was in excess of the budgeted level.

In addition to this, East Park holds cash investments in support of its general operating reserve.

### Reserves policy

The Reserves Policy was reviewed during the year and a revised Reserves Policy was approved in August 2019. It was agreed that this would be reviewed and updated annually following the presentation of the audited financial statements to ensure Reserves remained appropriate for current circumstances.

The General Fund balance is £6,431,885 at 31 March 2020. The revised Reserves Policy agreed an available sum of £1,802,741 to be designated to support service improvements and development as contained in the 2020/23 Business Development Plan. However, due to the investment loss of £606,965, this designated fund has been reduced to £1,195,776 at the balance sheet date. This leaves a sum of £5,236,109 as a General Fund Reserve, which equates to approximately 9 months of the 2020/21 operational budget. In line with the approved Policy, £3,671,000 is held as a strategic reserve, with funds invested in our Investment Portfolio to generate investment income in support of our ongoing objectives. The balance of £1,565,109 remains as an operational reserve to support day to day operational requirements and any commitments being carried forward from 2019/20. The investment loss has had a significant impact on the level of designated funds and the plans associated with that. This is a fluid situation and the continuing impact of the Covid 19 pandemic on our plans and reserves will continue to be monitored throughout 2020/21. The Reserves Policy will be updated during 2020/21 to reflect any changes.

### 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. The Covid 19 pandemic has been added as an additional risk factor given the potential impact it could have on operations, staffing, finance and strategic management. However, we are confident that the actions that continue to be taken across East Park and the ongoing support of the Scottish Government and local authorities will mitigate against any detrimental impact on our continued operations. Furthermore, we have a strong level of Reserve which provides additional assurance. We are confident that we have the processes

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### FINANCIAL REVIEW (continued)

and finance in place to ensure we can manage this known uncertainty, 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 STRATEGIC CONSIDERATIONS

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 2020/23 are:

- Increase the capacity of our school/residential care intensive support units.
- Developing an administrative hub housing key management, learning and development, HR and Financial departments. This will provide more space for classrooms, specialised areas and opportunities for supporting our children and young people on the main campus, whilst providing bespoke training, marketing and administrative management of the organisation in close proximity to the main site for access and management.
- Continue improving the environment to excellent standards and quality providing a signature that supports the culture and services of East Park such as;
  - o Upgrading Mitchell Hall, Tuckers, staffroom, Hub, sensory areas and outdoor spaces at all residential houses and main campus.
- Extending our service to other parts of Scotland through a clear strategy that increases the reach of East Park's unique and excellent service and delivery in terms of learning and development. (National Commissioning Initiatives).
- Off-site school/residential/workmates outreach opportunities and services.
- Advocating on behalf of existing children and young people placed at East Park and also in situations in the wider environment where advocacy is required.

The priorities for 2020/23 are:

- Priority 1  
To deliver service quality improvement and development, detailed within the focussed and prioritised plans.
- Priority 2  
Consolidating, embedding and enhancing of our culture and partnership between all our services. Focus on modelling what makes East Park a great place to work and learn.
- Priority 3  
To consolidate and build on the depth and breadth of knowledge and expertise of the staff to the high levels required to support the complexity of the needs of the children and young people.
- Priority 4  
To continue developing the use of 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.
- Priority 5  
To ensure our facilities are well maintained, robustly resourced and 'fit-for-purpose,' standardised quality used to add value to the staff, children and young people's experience at East Park.
- Priority 6  
To continue developing sustainable improvements in our environments to accommodate the increasing support required for our children and young people while also considering future strategic planning options.

In addition, we will continue to consolidate and embed good governance, linked technology, regulatory and mandatory compliance across HR, pension provision, financial management, estate management, H&S, environmental legislation, Data Protection, Freedom of Information and other functions. East Park will continue to explore and find better and more effective ways of linking specific educational and care professional updates to its IT strategy (Onwards and Upwards) to ensure that critical data can be easily accessed, reviewed and utilised. This will allow a more streamlined, less time-consuming ability to meet both the internal and external processes and procedures such as return to works and incident reporting.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### 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 9 June 2020 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)

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### Opinion

We have audited the financial statements of East Park School (the 'charitable company') for the year ended 31 March 2020 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 2020 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.

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

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### **Matters on which we are required to report by exception (continued)**

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.

### **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](http://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: 9 June 2020

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020		2019	
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>INCOME</b>					
Donations and legacies	3	1,373,374	69,951	1,443,325	2,055,903
<b>Charitable Activities:</b>	6				
- School		616,725	-	616,725	449,311
- Supported Accommodation		4,289,836	-	4,289,836	3,790,433
- Workmates		332,415	-	332,415	314,486
Other trading activities	4	4,282	-	4,282	5,060
Investment income	5	130,308	-	130,308	115,920
<b>Total Income</b>		<b>6,746,940</b>	<b>69,951</b>	<b>6,816,891</b>	<b>6,731,113</b>
<b>EXPENDITURE</b>					
Raising funds	7	63,204	-	63,204	56,576
<b>Charitable Activities</b>	8				
- School		1,642,017	29,354	1,671,371	1,451,780
- Supported Accommodation		4,359,383	3,240	4,362,623	3,938,400
- Workmates		327,800	989	328,789	296,109
<b>Total Expenditure</b>		<b>6,392,404</b>	<b>33,583</b>	<b>6,425,987</b>	<b>5,742,865</b>
<b>Net Income/(Expenditure) before gains or Losses and transfers</b>		<b>354,536</b>	<b>36,368</b>	<b>390,904</b>	<b>988,248</b>
(Losses)/gains on investments	17	(606,965)	-	(606,965)	155,048
<b>Net Income/(Expenditure) after gains or Losses, before transfers</b>		<b>(252,429)</b>	<b>36,368</b>	<b>(216,061)</b>	<b>1,143,296</b>
Transfer between funds	20	48,296	(48,296)	-	-
<b>Net Movement in Funds</b>		<b>(204,133)</b>	<b>(11,928)</b>	<b>(216,061)</b>	<b>1,143,296</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,835,840	45,763	13,881,603	12,738,307
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>13,631,707</b>	<b>33,835</b>	<b>13,665,542</b>	<b>13,881,603</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing operations.

**BALANCE SHEET AT 31 MARCH 2020**

	Notes	2020		2019	
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	7,199,822	-	7,199,822	7,211,683
Investments	17	4,123,098	-	4,123,098	3,631,666
<b>Total Fixed Assets</b>		<b>11,322,920</b>	<b>-</b>	<b>11,322,920</b>	<b>10,843,349</b>
<b>CURRENT ASSETS</b>					
Debtors	18	541,188	-	541,188	1,068,087
Cash at bank and in hand		1,938,061	33,835	1,971,896	2,141,588
<b>Total Current Assets</b>		<b>2,479,249</b>	<b>33,835</b>	<b>2,513,084</b>	<b>3,209,675</b>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(170,462)	-	(170,462)	(171,421)
<b>NET CURRENT ASSETS</b>		<b>2,308,787</b>	<b>33,835</b>	<b>2,342,622</b>	<b>3,038,254</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>13,631,707</b>	<b>33,835</b>	<b>13,665,542</b>	<b>13,881,603</b>
<b>NET ASSETS</b>		<b>13,631,707</b>	<b>33,835</b>	<b>13,665,542</b>	<b>13,881,603</b>
<b>FUNDS</b>					
Unrestricted Funds	20			13,631,707	13,835,840
Restricted Funds				33,835	45,763
<b>TOTAL FUNDS</b>				<b>13,665,542</b>	<b>13,881,603</b>

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 9 June 2020 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 2020

		2020	2019
	Notes	£	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	995,104	543,603
<b>Net cash provided by operating activities</b>		995,104	543,603
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(196,707)	(52,552)
Purchase/disposal of investments		(1,098,397)	(98,044)
Dividends from investments		123,718	111,460
Interest received		6,590	4,460
<b>Net cash used in investing activities</b>		(1,164,796)	(34,676)
Change in cash and cash equivalents in the Reporting period		(169,692)	508,927
Cash and cash equivalents at the beginning of the Reporting period		2,141,588	1,632,661
<b>Cash and cash equivalents at the end of the Reporting period</b>		<b>1,971,896</b>	<b>2,141,588</b>

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

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

	2020	2019
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(216,061)	1,143,296
<b>Adjustments for:</b>		
Depreciation charges	208,568	202,171
Loss/(gain) on investments	606,965	(155,048)
Interest received	(6,590)	(4,460)
Investment income	(123,718)	(111,460)
Decrease/(Increase) in debtors	526,899	(496,365)
(Decrease)/increase in creditors	(959)	(34,531)
<b>Net cash provided by operating activities</b>	<b>995,104</b>	<b>543,603</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 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 reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The Covid 19 pandemic has been added as an additional risk factor given the potential impact it could have on operations, staffing, finance and strategic management. However, it is concluded that ongoing actions being taken across East Park and the ongoing support of the Scottish Government and local authorities will mitigate against any detrimental impact on continued operations. In addition, East Park has a strong level of Reserve which provides additional assurance. We are confident that we have the processes and finance in place to ensure we can manage this known uncertainty, and as such the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

#### Income

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

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an 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 2020 (cont.)

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### 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, IT equipment	- 3 - 10 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 20.

#### 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 2020 (cont.)

### 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

	2020	2019
	£	£
Donations	52,762	65,032
Legacies	25,789	655,246
Grants/restricted income	45,551	26,802
Capital development – restricted	24,400	24,400
Scottish Government grant	1,294,823	1,284,423
<b>Total</b>	<b>1,443,325</b>	<b>2,055,903</b>

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

	2020	2019
	£	£
Other grants	37,360	38,800

Other grants above include grants of £37,360 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.

### 4 OTHER TRADING ACTIVITIES

	2020	2019
	£	£
<b>Fundraising</b>	328	436
<b>Other income</b>	3,954	4,624
	<b>4,282</b>	<b>5,060</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 5 INVESTMENT INCOME

	2020	2019
	£	£
Investment income	123,718	111,460
Bank interest	6,590	4,460
	<b>130,308</b>	<b>115,920</b>

### 6 INCOME FROM CHARITABLE ACTIVITIES

	2020				2019
	£	£	£	£	£
	School	Supported accommodation	Workmates	Total activities	Total Activities
<b>Charitable activities</b>	<b>616,725</b>	<b>4,289,836</b>	<b>332,415</b>	<b>5,238,976</b>	<b>4,554,230</b>

<b>2019</b>	449,311	3,790,433	314,486
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### 7 RAISING FUNDS

#### Raising donations, legacies and investment income

	2020	2019
	£	£
Staff costs	22,358	17,088
Other operating expenses	10,924	5,900
Support costs (including Investment Management costs)	28,413	31,866

Investment management costs in 2019/20 were £8,040 (2018/19 £6,748).

#### Other trading activities

	2020	2019
	£	£
Fundraising	294	223
Support costs	1,215	1,499
<b>Total</b>	<b>1,509</b>	<b>1,722</b>

<b>Aggregate amounts</b>	<b>63,204</b>	<b>56,576</b>
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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 8 CHARITABLE ACTIVITIES COSTS

	2020		
	Direct costs (note 9) £	Support costs (note 10) £	Total Costs £
School	1,460,092	211,279	1,671,371
Supported accommodation	4,115,089	247,534	4,362,623
Workmates	296,057	32,732	328,789
<b>Total</b>	<b>5,871,238</b>	<b>491,545</b>	<b>6,362,783</b>

### 9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities

	2020				2019
	School £	Supported Accommodation £	Workmates £	Total £	Total £
Staff costs	1,066,861	3,613,211	270,502	4,950,574	4,247,923
Property costs	245,284	288,233	6,790	540,307	598,898
Vehicle costs	14,928	19,910	3,732	38,570	42,054
Other operating costs	133,019	193,735	15,033	341,787	328,278
<b>Total</b>	<b>1,460,092</b>	<b>4,115,089</b>	<b>296,057</b>	<b>5,871,238</b>	<b>5,217,153</b>

2019	1,250,794	3,700,814	265,545
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### 10 SUPPORT COSTS

	2020		
	Other £	Governance Costs £	Total £
<b>Charitable activities:</b>			
School	204,596	6,683	211,279
Supported accommodation	230,159	17,375	247,534
Workmates	31,395	1,337	32,732
<b>Total charitable activities</b>	<b>466,150</b>	<b>25,395</b>	<b>491,545</b>
Costs of generating voluntary & Investment income	27,076	1,337	28,413
Fundraising trading: cost of goods sold & other costs	1,215		1,215
<b>Overall Total</b>	<b>494,441</b>	<b>26,732</b>	<b>521,173</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 10 SUPPORT COSTS (continued)

#### Other support costs:

	2020			
	Costs of generating voluntary & investment income £	Fundraising trading: costs of goods sold & other costs £	School £	Supported Accommodation £
Staff costs	18,071	1,154	158,115	196,415
IT and office expenses	696	44	35,842	25,124
Legal, professional, bank charges	8,309	17	10,639	8,620
<b>Total</b>	<b>27,076</b>	<b>1,215</b>	<b>204,596</b>	<b>230,159</b>

	2020		2019
	Workmates £	Total activities £	Total activities £
Staff costs	27,460	401,215	392,905
IT and office expenses	3,326	65,032	51,262
Legal, professional, bank charges	609	28,194	25,345
<b>Total</b>	<b>31,395</b>	<b>494,441</b>	<b>469,512</b>

#### Governance costs:

	2020		
	Cost of generating voluntary income £	School £	Supported accommodation £
Staff costs	752	3,758	9,771
Auditors' remuneration	397	1,983	5,156
Other costs	188	942	2,448
<b>Total</b>	<b>1,337</b>	<b>6,683</b>	<b>17,375</b>

	2020		2019
	Workmates £	Total activities £	Total activities £
Staff costs	752	15,033	20,092
Auditors' remuneration	397	7,933	7,560
Other costs	188	3,766	5,337
<b>Total</b>	<b>1,337</b>	<b>26,732</b>	<b>32,989</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 11 NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration (net of VAT)	6,610	6,300
Depreciation – owned assets	208,568	202,171

### 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 (2019/20: £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 21.

#### Trustees' expenses

No expenses were paid to trustees in the year (2019/20: £nil).

Total trustees' expenses waived during the year in relation to 9 trustees were £990 (2018/19: 9 trustees waived expenses totalling £1,322).

### 13 STAFF COSTS

	2020	2019
	£	£
Wages and salaries	4,828,447	4,200,417
Social security costs	390,769	345,873
Other pension costs	169,964	131,718
<b>Total</b>	<b>5,389,180</b>	<b>4,678,008</b>

In 2019/20 in addition to the trustees, three employment posts were deemed to be key management. This followed a restructure which reduced the number of key management posts from four to three. The total employee benefits of these key management personnel in the year, including employer's national insurance costs, were £228,535 (2018/19: £275,937).

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

	2020	2019
Average number by headcount	199	173

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

	2020	2019
£60,001 - £70,000	1	2
£70,001 - £80,000	1	0

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2019		
	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,004,701	51,202	2,055,903
<b>Charitable activities:</b>			
- School	449,311	-	449,311
- Supported accommodation	3,790,433	-	3,790,433
- Workmates	314,486	-	314,486
Other trading activities	5,060	-	5,060
Investment income	115,920	-	115,920
<b>Total</b>	<b>6,679,911</b>	<b>51,202</b>	<b>6,731,113</b>
<b>EXPENDITURE ON</b>			
Raising funds	56,576	-	56,576
<b>Charitable activities</b>			
- School	1,415,190	36,590	1,451,780
- Supported accommodation	3,927,231	11,169	3,938,400
- Workmates	294,489	1,620	296,109
<b>Total</b>	<b>5,693,486</b>	<b>49,379</b>	<b>5,742,865</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>986,425</b>	<b>1,823</b>	<b>988,248</b>
Gains/(losses) on investments	155,048	-	155,048
Net Income/(Expenditure) after gains or losses before transfers	1,141,473	1,823	1,143,296
Transfers between funds	24,400	(24,400)	-
<b>Net movement in funds</b>	<b>1,165,873</b>	<b>(22,577)</b>	<b>1,143,296</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,669,967	68,340	12,738,307
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13,835,840</b>	<b>45,763</b>	<b>13,881,603</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 15 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Motor vehicles £	Total £
<b>COST</b>				
At 1 April 2019	8,468,728	291,519	64,886	8,825,133
Additions	-	172,811	23,896	196,707
At 31 March 2020	<b>8,468,728</b>	<b>464,330</b>	<b>88,782</b>	<b>9,021,840</b>
<b>DEPRECIATION</b>				
At 1 April 2019	1,375,731	199,799	37,920	1,613,450
Charge for year	169,374	32,633	6,561	208,568
At 31 March 2020	<b>1,545,105</b>	<b>232,432</b>	<b>44,481</b>	<b>1,822,018</b>
<b>NET BOOK VALUE</b>				
At 31 March 2020	<b>6,923,623</b>	<b>231,898</b>	<b>44,301</b>	<b>7,199,822</b>
At 31 March 2019	<u>7,092,997</u>	<u>91,720</u>	<u>26,966</u>	<u>7,211,683</u>

### 16 CAPITAL COMMITMENTS

As at 31 March 2020, East Park had capital commitments of £111,820 for contracts awarded not completed at the balance sheet date. This was in respect of a roofing improvement project and bathroom refurbishment works.

### 17 INVESTMENTS

	2020	2019
	£	£
Opening Market Value	3,631,666	3,378,574
Additions	1,192,207	229,301
Disposal proceeds	(93,810)	(131,257)
Realised gains/(losses)	(47,925)	14,458
Unrealised gains/(losses)	(559,040)	140,590
<b>Market Value at 31 March 2020</b>	<b>4,123,098</b>	<b>3,631,666</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### 18 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Local authority fee debtors	354,459	599,843
Other debtors and prepayments	50,240	55,981
Accrued income	136,489	412,263
<b>Total Debtors</b>	<b>541,188</b>	<b>1,068,087</b>

### 19 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	54,377	73,685
Social security and other taxes	-	-
Other creditors and accruals	116,085	97,736
	<b>170,462</b>	<b>171,421</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 20 MOVEMENT IN FUNDS

	At 1/4/19	Net movement in funds	Transfers between funds	At 31/3/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	6,624,157	(252,429)	60,157	6,431,885
Tangible fixed assets	7,211,683	-	(11,861)	7,199,822
<b>Total</b>	<b>13,835,840</b>	<b>(252,429)</b>	<b>48,296</b>	<b>13,631,707</b>
<b>Restricted funds</b>				
Workmates fund	3,258	(496)	-	2,762
Holiday fund	1,368	(1,368)	-	-
Miss Dawson - expressive arts	635	(635)	-	-
Sensory Integration	14,639	(36)	-	14,603
GLOW grant	15,377	(8,330)	-	7,047
Scottish Government minor capital	-	24,400	(24,400)	-
Pupil Equity Fund/Attainment challenge	7,699	(4,224)	-	3,475
Kiltwalk School	64	2,297	-	2,361
W Mann Foundation	1,250	(1,250)	-	-
Isabella Memorial Trust	1,346	(519)	-	827
School fundraising activities	127	(127)	-	-
Food for Thought	-	960	-	960
Santander donation	-	-	-	-
Cash for Kids	-	-	-	-
Mary Andrew Charitable Trust	-	1,000	-	1,000
A O'Hara - Singing Hands	-	800	-	800
Spifox Vehicle	-	23,896	(23,896)	-
<b>Total</b>	<b>45,763</b>	<b>36,368</b>	<b>(48,296)</b>	<b>33,835</b>
<b>TOTAL FUNDS</b>	<b>13,881,603</b>	<b>(216,061)</b>	<b>-</b>	<b>13,665,542</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 20 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
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,746,940	(6,999,369)	(252,429)
<b>Total</b>	<b>6,746,940</b>	<b>(6,999,369)</b>	<b>(252,429)</b>
<b>Restricted funds</b>			
Workmates fund	493	(989)	(496)
Holiday fund	-	(1,368)	(1,368)
Miss Dawson - expressive arts	-	(635)	(635)
Sensory Integration	-	(36)	(36)
GLOW grant	-	(8,330)	(8,330)
Scottish Government minor capital	24,400	-	24,400
Pupil Equity/Fund/Attainment challenge	12,960	(17,184)	(4,224)
Kiltwalk - school	3,258	(961)	2,297
W Mann Foundation	-	(1,250)	(1,250)
Isabella Memorial Trust	-	(519)	(519)
School fundraising activities	-	(127)	(127)
Food for Thought	2,030	(1,070)	960
Santander donation	586	(586)	-
Cash for Kids	528	(528)	-
Mary Andrew Charitable Trust	1,000	-	1,000
A O'Hara Singing Hands	800	-	800
Spifox Vehicle	23,896	-	23,896
<b>Total</b>	<b>69,951</b>	<b>(33,583)</b>	<b>36,368</b>
<b>TOTAL FUNDS</b>	<b>6,816,891</b>	<b>(7,032,952)</b>	<b>(216,061)</b>

#### Unrestricted funds

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

Following a review of the Reserves policy in 2019/20, the trustees agreed to designate funds of £1,802,741 to meet planned improvements across the East Park estate, and for service development and expansion. After designations, the remaining General Fund balance is held as a Reserve, with the revised Reserves policy setting this at approximately 9 months of the operational budget. Due to the significant investment loss experienced at the balance sheet date, the designated funds have reduced to £1,195,776. The Reserves policy will be reviewed and updated in 2020/21 following the approval of the audited financial statements, so both designations and reserves may change.

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 2020 (cont.)

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### 20 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. This fund was fully utilised in 2019/20 to meet costs of a holiday forest school project.

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

Sensory Integration is restricted for sensory equipment and specific staff training. Although there was only limited expenditure in 2019/20, there are plans to use the remainder of these funds towards the cost of improving the sensory room within the main East Park school in 2020/21.

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.

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 2020/21.

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. This was fully utilised in 2019/20.

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. These were fully utilised in 2019/20.

Food for Thought funding is restricted for food preparation, tastings and experiences. Funding was successfully applied for and received in 2019/20.

Santander donated funds for resources to decorate and improve environments at a number of residential houses, with volunteers assisting with the work. Funds were fully expended.

Cash for Kids donated funds for Christmas celebrations for children at East Park, and funds were fully expended.

Mary Andrew Charitable Trust donated funds to assist with vehicle costs at East Park, and these funds will be applied in 2020/21 for this purpose.

Funds were donated by A O'Hara (former Trustee) towards the cost of Singing Hands. This event has been provisionally booked for October 2020.

Spifox donated a new vehicle to East Park to improve our transport facilities for children and young people.

#### **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 £48,296 was made in the year ended 31 March 2020 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 2020 (cont.)

### 20 MOVEMENT IN FUNDS (continued)

#### COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2018/19

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 1/4/19 £
<b>Unrestricted funds</b>				
General fund	5,308,665	1,141,473	174,019	6,624,157
Tangible fixed assets	7,361,302	-	(149,619)	7,211,683
	<u>12,669,967</u>	<u>1,141,473</u>	<u>24,400</u>	<u>13,835,840</u>
<b>Restricted funds</b>				
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)	-	-
Sensory Integration	22,689	(8,050)	-	14,639
Food for Thought	999	(999)	-	-
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	5,135	2,564	-	7,699
School IT/activities project	6,495	(6,495)	-	-
Kiltwalk funds school	-	64	-	64
W Mann Foundation	-	1,250	-	1,250
Isabella Memorial Trust	-	1,346	-	1,346
School fundraising activities	-	127	-	127
	<u>68,340</u>	<u>1,823</u>	<u>(24,400)</u>	<u>45,763</u>
<b>TOTAL FUNDS</b>	<b>12,738,307</b>	<b>1,143,296</b>	<b>-</b>	<b>13,881,603</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

### 20 MOVEMENT IN FUNDS (continued)

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

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,679,911	(5,538,438)	1,141,473
	<u>6,679,911</u>	<u>(5,538,438)</u>	<u>1,141,473</u>
<b>Restricted funds</b>			
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	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
	<u>51,202</u>	<u>(49,379)</u>	<u>1,823</u>
<b>TOTAL FUNDS</b>	<b>6,731,113</b>	<b>(5,587,817)</b>	<b>1,143,296</b>

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	10,843,349	0	10,843,349
Current assets	3,163,262	46,413	3,209,675
Current liabilities	(170,771)	(650)	(171,421)
<b>Net Assets</b>	<b>13,835,840</b>	<b>45,763</b>	<b>13,881,603</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (cont.)

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### 21 RELATED PARTY DISCLOSURES

Helen Glen, a trustee, received payment in the sum of £2,250 in the year ended 31 March 2020 in respect of Educational support delivered to the charity (2018/19 :£5,375)

Donations from trustees in the year totalled £830.