

Charity Registration No. SC017744

Company Registration No. SC197890 (Scotland)

**SAFE STRONG AND FREE PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

# **SAFE STRONG AND FREE PROJECT**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Angela Ogilvie Laura Fraser Robert Allan Kerrie Maclean Catherine Johnstone Marie Goodman
<b>Secretary</b>	Kerry Glen
<b>Charity number</b>	SC017744
<b>Company number</b>	SC197890
<b>Registered office</b>	Rooms 11 & 12, Second Floor Highland Rail House 26 Station Square INVERNESS IV1 1LE
<b>Independent examiner</b>	Jamie Waugh FCCA Johnston Carmichael LLP Clava House Cradlehall Business Park INVERNESS IV2 5GH

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# SAFE STRONG AND FREE PROJECT

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 14

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# SAFE STRONG AND FREE PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2018**

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The trustees present their report and accounts for the year ended 31 March 2018. The Trustees' Report complies with and includes the requirements of a Directors' Report in accordance with the Companies Act 2006.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)".

### **Objectives and activities**

Safe Strong and Free (ssf) is a child prevention project that works in local authority nurseries and schools, community playgroups, private nurseries and day care centres in the Highlands, delivering a series of three children's workshops to children in their pre-school year, P1 refresher workshops and Primary and Secondary anti-bullying workshops. Awareness raising information is available for parents and carers on the ssf website. The three pre-school children's workshops cover how to react to bullying, staying safe around strangers and staying safe around adults that you know and these messages are reinforced in the P1 refresher workshop. The project workers are home based throughout the Highlands and are each responsible for delivering the programme to the groups in their designated geographical area.

The aim of the charity is to reduce the vulnerability of young children to abuse and assault.

The main objectives of the charity are the following:

- Communities are more aware of the risks posed by bullying, strangers and people they know.
- Children feel confident to tell and can identify an appropriate person to tell.
- Children have strategies to use if bullied, approached by strangers or experience inappropriate attention.

### **Achievements and performance**

Between 1 April 2017 and 31 March 2018 a total of 1,973 children attended the pre-school workshops, 522 children attended the Primary 1 refresher workshops and 52 children attended the school age anti bullying programme, Power Up.

Workshops are also being designed for children with additional support needs and these will be delivered from August 2018.

A one year pilot of the pre-school workshops is being delivered to all local authority and private nurseries in the Moray Council area, commencing April 2018.

An evaluation of Safe Strong and Free is being undertaken by the Centre for Child Wellbeing and Protection at the University of Sterling. The initial results of this are now available.

The SSF AGM was held on Friday 15 September 2017.

# SAFE STRONG AND FREE PROJECT

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2018*

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### **Financial review**

The charity recorded a deficit of £1,038 (2017 - £2,012) for the financial year. Total income increased from £115,183 last year to £140,199 for the current financial year.

The principal funding sources for the charity in 2017 / 18 were by way of grant income from The Highland Council/NHS Highland (£56,058.50), Big Lottery (£50,000), The Robertson Trust (£15,000), and the Essentia Foundation (£10,000).

Funding for 2018/19 has been secured in grants from the Highland Council/NHS Highland (£58,058) and the Big Lottery (£50,000).

As at 31 March 2018 the charity held unrestricted reserves of £14,515 (2017 - £11,719) and restricted funds of £nil (2017 - £3,834).

Additional income is also being sought for both the delivery of the core programme and the additional projects that are due for implementation in 2018/19.

The trustees have assessed the major strategic, business and operational risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to such risks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves (£35,309) has been maintained throughout the year.

### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 7 July 1999, and registered as a Scottish charity. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by its Articles of Association.

The operational management of the charity is carried out by the Project Co-ordinator who is supported by a Finance Officer, Fundraising Officer and an administrator. The workshops are delivered by a team of 7 part time Project Workers.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 01 April 2017 to the date the financial statements were approved were as follows:

Angela Ogilvie  
Laura Fraser  
Robert Allan  
Kerrie Maclean  
Catherine Johnstone  
Marie Goodman  
Wendy Mackay

(Resigned 15 September 2017)

# SAFE STRONG AND FREE PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2018**

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Each trustee is required to be a member of the charity and the rules governing their appointment are laid out in the company's Articles of Association.

Trustees are selected for their expertise and knowledge of child development, child protection and business management. Their association with ssf and support of the project's aims and objectives are also important factors.

Directors are appointed at the AGM and can continue in office for a maximum of 6 years.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

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

The Trustees' report was approved by the Board of Trustees.



**Angela Ogilvie**

Trustee

Dated: 03/09/2018

# SAFE STRONG AND FREE PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SAFE STRONG AND FREE PROJECT

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I report on the accounts of the charity for the year ended 31 March 2018 as set out in the Statement of Financial Activities, Balance Sheet and notes to the accounts.

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.

#### Respective responsibilities of trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

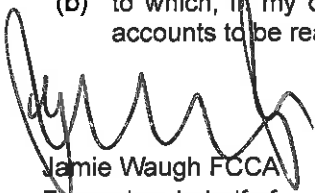
#### Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jamie Waugh FCCA  
For and on behalf of

Johnston Carmichael LLP  
Clava House  
Cradlehall Business Park  
INVERNESS  
IV2 5GH

Dated: ..... 7 September 2018

## SAFE STRONG AND FREE PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b><u>Income from:</u></b>					
Donations and legacies	3	32,943	50,000	82,943	57,908
Charitable activities	4	56,117	-	56,117	56,118
Other trading activities	5	1,119	-	1,119	1,143
Investments	6	20	-	20	14
<b>Total income</b>		<b>90,199</b>	<b>50,000</b>	<b>140,199</b>	<b>115,183</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	136	-	136	332
Charitable activities	8	84,540	56,561	141,101	116,863
<b>Total expenditure</b>		<b>84,676</b>	<b>56,561</b>	<b>141,237</b>	<b>117,195</b>
<b>Net income/(expenditure)</b>		<b>5,523</b>	<b>(6,561)</b>	<b>(1,038)</b>	<b>(2,012)</b>
Gross transfers between funds		(2,727)	2,727	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>2,796</b>	<b>(3,834)</b>	<b>(1,038)</b>	<b>(2,012)</b>
<b>Reconciliation of Funds</b>					
Fund balances at 1 April 2017		11,719	3,834	15,553	17,565
<b>Fund balances at 31 March 2018</b>		<b>14,515</b>	<b>-</b>	<b>14,515</b>	<b>15,553</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# SAFE STRONG AND FREE PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,949		1,187
<b>Current assets</b>					
Debtors	14	88		-	
Cash at bank and in hand		16,425		17,893	
		<u>16,513</u>		<u>17,893</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(3,947)</u>		<u>(3,527)</u>	
<b>Net current assets</b>			12,566		14,366
<b>Total assets less current liabilities</b>			<u>14,515</u>		<u>15,553</u>
<b>The funds of the charity:</b>					
Restricted funds	17		-		3,834
Unrestricted funds			14,515		11,719
			<u>14,515</u>		<u>15,553</u>

For the financial year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on ...03/09/2018

  
Angela Ogilvie  
Trustee

Company Registration No. SC197890

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

#### Company information

Safe Strong and Free Project is a charitable company limited by guarantee incorporated in Scotland. The charitable company is registered with OSCR. The registered office is Rooms 11 & 12, Second Floor, Highland Rail House, 26 Station Square, INVERNESS, IV1 1LE.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

The charity has availed itself of s396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The charity is a Public Benefit Entity as defined by FRS 102.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants received, including government grants, are usually recognised on receipt, unless performance conditions satisfy early recognition or deferral of the income.

Investment income is recognised on receipt.

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that a transfer of economic benefits will be required and the amount can be measured or estimated reliably. The charity is not registered for VAT and accordingly expenditure is shown inclusive of irrecoverable VAT.

All expenditure has been classified under headings that aggregate all costs related to the category. Expenditure on charitable activities are those costs incurred directly in the objects of the charitable company.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
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#### 1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash at bank.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

##### **Impairment of financial assets**

Financial assets are assessed for indicators of impairment at each reporting end date.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price and are subsequently carried at amortised cost using the effective interest method. Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 1 Accounting policies

(Continued)

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

The Trustees' consider there to be no critical judgements of key sources of estimation uncertainty.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	710	-	710	473
Grants received	32,233	50,000	82,233	57,435
	<u>32,943</u>	<u>50,000</u>	<u>82,943</u>	<u>57,908</u>
<b>For the year ended 31 March 2017</b>	<u>52,828</u>	<u>5,080</u>		<u>57,908</u>
<b>Grants receivable for core activities</b>				
Robertson Trust	15,000	-	15,000	15,000
MacDonald Trust	-	-	-	6,600
TSI Highland	-	-	-	5,080
Nationwide	-	-	-	4,307
Essentia Foundation	10,000	-	10,000	10,000
PF Foundation	3,000	-	3,000	5,000
Big Lottery Fund	-	50,000	50,000	-
Co-op CAF	4,133	-	4,133	11,448
Other	100	-	100	-
	<u>32,233</u>	<u>50,000</u>	<u>82,233</u>	<u>57,435</u>

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 4 Charitable activities

	2018 £	2017 £
Grants - The Highland Council and NHS Highland	56,117	56,118

All income from charitable activities in the current and prior year was unrestricted.

### 5 Other trading activities

	2018 £	2017 £
Fundraising events	1,119	1,143

All income earned from other trading activities in the current and prior year was unrestricted.

### 6 Investments

	Unrestricted funds £	Total 2018 £	Total 2017 £
Interest receivable	20	20	14
<b>For the year ended 31 March 2017</b>	<b>14</b>		<b>14</b>

### 7 Raising funds

	Unrestricted funds £	Total 2018 £	Total 2017 £
<u>Fundraising and publicity</u>			
Staging fundraising events	136	136	332
	136	136	332
<b>For the year ended 31 March 2017</b>			
Fundraising and publicity	332		332

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

### 8 Charitable activities

	2018 £	2017 £
Staff costs	98,478	88,638
Depreciation and impairment	1,263	594
Staff and volunteer expenses	12,656	11,252
Staff training	1,127	572
Operating costs	2,809	3,117
Administration	-	2,660
Accommodation	7,098	7,056
Insurance	674	691
Hire of equipment	1,818	1,108
Travel costs	976	-
Advertising	2,346	-
Project evaluation	9,078	-
Sundry expenses	918	155
	<u>139,241</u>	<u>115,843</u>
Share of governance costs (see note 9)	1,860	1,020
	<u>141,101</u>	<u>116,863</u>
<b>Analysis by fund</b>		
Unrestricted funds	84,540	
Restricted funds	56,561	
	<u>141,101</u>	
<b>For the year ended 31 March 2017</b>		
Unrestricted funds		115,617
Restricted funds		1,246
		<u>116,863</u>

### 9 Support costs

	Support costs £	Governance costs £	2018 £	2017 £	Basis of allocation
Independent Examination	-	1,860	1,860	1,020	Governance
	<u>-</u>	<u>1,860</u>	<u>1,860</u>	<u>1,020</u>	
Analysed between Charitable activities	<u>-</u>	<u>1,860</u>	<u>1,860</u>	<u>1,020</u>	

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 10 Trustees

None of the trustees or key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

#### Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
	10	10
	<u>10</u>	<u>10</u>
<b>Employment costs</b>	<b>2018</b>	<b>2017</b>
	£	£
Wages and salaries	95,457	83,698
Social security costs	2,327	3,973
Other pension costs	694	967
	<u>98,478</u>	<u>88,638</u>

No employee received remuneration in excess of £60,000.

### 12 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 April 2017	11,285
Additions	2,025
	<u>13,310</u>
At 31 March 2018	
<b>Depreciation and impairment</b>	
At 1 April 2017	10,098
Depreciation charged in the year	1,263
	<u>11,361</u>
At 31 March 2018	
<b>Carrying amount</b>	
At 31 March 2018	1,949
	<u>1,949</u>
At 31 March 2017	1,187
	<u>1,187</u>

# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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<b>13</b>	<b>Financial instruments</b>	<b>2018</b>	<b>2017</b>
		£	£
	<b>Carrying amount of financial assets</b>		
	Measured at amortised cost	16,513	17,893
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	3,052	2,632
		<u>          </u>	<u>          </u>
<b>14</b>	<b>Debtors</b>	<b>2018</b>	<b>2017</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Other debtors	88	-
		<u>          </u>	<u>          </u>
<b>15</b>	<b>Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
		£	£
	Other taxation and social security	895	895
	Accruals and deferred income	3,052	2,632
		<u>          </u>	<u>          </u>
		3,947	3,527
		<u>          </u>	<u>          </u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £694 (2017 - £967).



# SAFE STRONG AND FREE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2017	Movement in funds		Transfers	Balance at 31 March 2018
		Income	Expenditure		
	£	£	£	£	£
Additional Special Needs Project	3,834	-	(6,561)	2,727	-
Big Lottery	-	50,000	(50,000)	-	-
	<u>3,834</u>	<u>50,000</u>	<u>(56,561)</u>	<u>2,727</u>	<u>-</u>

The Additional Special Needs Project is a new programme which is being created specifically for children with additional support needs within the Highland area. These children require different resources and method of delivery of the programme.

The Big Lottery funding relates to money received to fund the salary costs of a core project.

### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018	2017
	£	£
Within one year	5,010	10,584
Between two and five years	4,777	-
	<u>9,787</u>	<u>10,584</u>

### 19 Related Party Transactions

There are no related party transactions that require disclosure in the accounts.