

Charity Registration No. (Scotland)

Company Registration No. SC197890 (Scotland)

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Angela Ogilvie Robert Allan Kerrie Maclean Deborah Macrae Norma Holme Isabelle MacKenzie Raheel Zeb Paula McCormack	(Appointed 25 April 2019) (Appointed 25 April 2019) (Appointed 25 April 2019) (Appointed 19 June 2018) (Appointed 21 May 2019)
Secretary	Kerry Glen	
Charity number	SC017744	
Company number	SC197890	
Registered office	Rooms 11 & 12, Second Floor Highland Rail House 26 Station Square INVERNESS IV1 1LE	
Independent examiner	Jamie Waugh FCCA Johnston Carmichael LLP Clava House Cradlehall Business Park INVERNESS IV2 5GH	

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
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SAFE STRONG AND FREE PROJECT (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and accounts for the year ended 31 March 2019. 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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 (FRS 102).

Objectives and activities

Safe Strong and Free (SSF) is a child abuse prevention project that works in local authority nurseries and schools, community playgroups, private nurseries and day care centres in the Highlands and Moray Council area. SSF delivers a series of three children's workshops to children in their pre-school year, P1 refresher workshops and Primary, Secondary and community groups anti-bullying and e-safety workshops. The three pre-school children's workshops cover how to react to bullying, staying safe around strangers and staying safe around known adults and these messages are reinforced in the P1 refresher workshop. Awareness raising information is available for parents and carers on the SSF website. The project workers are home based throughout the Highlands and Moray Council area 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 2018 and 31 March 2019 a total of 5,634 attendances at the 727 pre-school workshops and 940 attendances at the Primary 1 refresher workshops.

Workshops are also being piloted for children with additional support needs and these will be delivered from August 2019 subject to funding and partner agreements.

A pilot of the pre-school workshops is being delivered to all local authority and private nurseries in the Moray Council area. Since the start of the pilot there have been 1,765 attendances at the 146 workshops. It is anticipated that with additional funding SSF will continue to deliver these workshops in this area in future years.

An evaluation of the Safe Strong and Free workshops has been completed by the Centre for Child Wellbeing and Protection at the University of Sterling. The final results of the evaluation are now available.

SAFE STRONG AND FREE PROJECT (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Financial review

The charity recorded a deficit of £8,100 (2018 - £1,038) for the financial year. Total income increased from £140,199 last year to £143,677 for the current financial year.

The principal funding source of the charity in 2018/19 was by way of grant income which for the year totalled £143,125 (2018 - £138,350). Grants were received from: The Highland Council/NHS Highland (£56,117), Big Lottery (£50,000), Mickel Fun (£5,000), Essentia Foundation (£10,000), Scottish Children's Lottery (£7,508) and the Hugh Fraser Foundation (£2,000). Funding of £12,500 was secured from RS MacDonald Trust for the delivery of the Moray extension programme.

Funding for 2019/20 has been secured in grants from The Highland Council/NHS Highland (£58,058), the Big Lottery (£50,000), Essentia Foundation (£10,000) and the Beatrice Trust (£3,000).

Additional income is also being sought for both the delivery of the core programme and the additional projects that are due for implementation in 2019/20.

As at 31 March 2019 the charity recorded a deficit in unrestricted reserves of £3,066 (2018 - £14,515 surplus) and restricted funds a surplus of £9,481 (2018 - £nil).

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 (£24,670). 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.

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 Memorandum and Articles are currently under review).

The operational management of the project is through the Project Co-ordinator who is supported by a Finance Officer, Fundraising Officer and an administrator. The workshops are delivered by a team of 9 part time Project Workers.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Angela Ogilvie	
Laura Fraser	(Resigned 1 February 2019)
Robert Allan	
Kerrie Maclean	
Catherine Johnstone	(Resigned 5 July 2019)
Deborah Macrae	(Appointed 25 April 2019)
Norma Holme	(Appointed 25 April 2019)
Isabelle MacKenzie	(Appointed 25 April 2019)
Raheel Zeb	(Appointed 19 June 2018)
Paula McCormack	(Appointed 21 May 2019)

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2019

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.

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.

A. S. Ogilvie

Angela Ogilvie

Trustee

Dated: *4/10/19*

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SAFE STRONG AND FREE PROJECT

I report on the accounts of the charity for the year ended 31 March 2019 as set out in the Statement of Financial Activities, Balance Sheet and notes to the accounts.

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 statement

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.

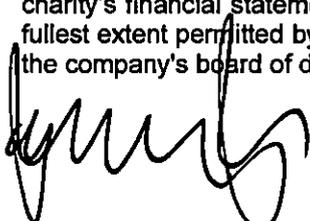
Independent examiner's statement

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 financial statements to be reached.

Use of our report

This report is made to the company's board of directors, 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 financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.



Jamie Waugh FCA

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

Dated: 4 October 2019

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income from:					
Donations and legacies	3	24,870	62,500	87,370	82,943
Charitable activities	4	56,117	-	56,117	56,117
Other trading activities	5	190	-	190	1,119
Investments	6	-	-	-	20
Total income		81,177	62,500	143,677	140,199
Expenditure on:					
Raising funds	7	487	-	487	136
Charitable activities	8	98,194	53,096	151,290	141,101
Total expenditure		98,681	53,096	151,777	141,237
Net (outgoing)/incoming resources before transfers		(17,504)	9,404	(8,100)	(1,038)
Gross transfers between funds		(77)	77	-	-
Net (expenditure)/income for the year/ Net movement in funds		(17,581)	9,481	(8,100)	(1,038)
Reconciliation of Funds					
Fund balances at 1 April 2018		14,515	-	14,515	15,553
Fund balances at 31 March 2019		(3,066)	9,481	6,415	14,515

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	12		681		1,949
Current assets					
Debtors	14	-		88	
Cash at bank and in hand		17,864		16,425	
		<u>17,864</u>		<u>16,513</u>	
Creditors: amounts falling due within one year	15	(12,130)		(3,947)	
Net current assets			5,734		12,566
Total assets less current liabilities			<u>6,415</u>		<u>14,515</u>
The funds of the charity:					
Restricted funds	17		9,481		-
Unrestricted funds			(3,066)		14,515
			<u>6,415</u>		<u>14,515</u>

For the year ended 31 March 2019 the charity was entitled to exemption from the 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 period 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 financial statements 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 4/10/19

Angela Ogilvie
Angela Ogilvie
Trustee

Company Registration No. SC197890

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

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 the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), including the provisions of section 1A applicable to Small Entities 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 (FRS 102).

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 financial statements.

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
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

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
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

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 2019	Total 2018
	£	£	£	£
Donations and gifts	362	-	362	710
Grants received	24,508	62,500	87,008	82,233
	<u>24,870</u>	<u>62,500</u>	<u>87,370</u>	<u>82,943</u>
 For the year ended 31 March 2018				
Donations and gifts	710	-		710
Grants received	32,233	50,000		82,233
	<u>32,943</u>	<u>50,000</u>		<u>82,943</u>
 Grants receivable for core activities				
Robertson Trust	-	-	-	15,000
RS MacDonald	-	12,500	12,500	-
Mickel Fund	5,000	-	5,000	-
Childrens Lottery	7,508	-	7,508	-
Essentia Foundation	10,000	-	10,000	10,000
PF Foundation	-	-	-	3,000
Big Lottery Fund	-	50,000	50,000	50,000
Co-op CAF	-	-	-	4,133
Other	-	-	-	100
Hugh Fraser	2,000	-	2,000	-
	<u>24,508</u>	<u>62,500</u>	<u>87,008</u>	<u>82,233</u>

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

4 Charitable activities

	2019	2018
	£	£
Grants - The Highland Council and NHS Highland	56,117	56,117
	<u>56,117</u>	<u>56,117</u>

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

5 Other trading activities

	2019	2018
	£	£
Fundraising events	190	1,119
	<u>190</u>	<u>1,119</u>

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

6 Investments

	Unrestricted funds	Total 2019	Total 2018
	£	£	£
Interest receivable	-	-	20
	<u>-</u>	<u>-</u>	<u>20</u>

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

7 Raising funds

	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	487	136
	<u>487</u>	<u>136</u>
For the year ended 31 March 2018		
Fundraising and publicity		136
		<u>136</u>

8 Charitable activities

	2019	2018
	£	£
Staff costs	100,644	98,478
Depreciation and impairment	1,268	1,263
Staff and volunteer expenses	11,333	12,656
Staff training	472	1,127
Operating costs	4,115	2,809
Accommodation	6,804	7,098
Insurance	666	674
Hire of equipment	1,627	1,818
Travel costs	152	976
Advertising	243	2,346
Project evaluation	18,156	9,078
Sundry expenses	885	918
Recruitment costs	1,445	-
	<u>147,810</u>	<u>139,241</u>
Share of governance costs (see note 9)	3,480	1,860
	<u>151,290</u>	<u>141,101</u>
Analysis by fund		
Unrestricted funds	98,194	84,540
Restricted funds	53,096	56,561
	<u>151,290</u>	<u>141,101</u>

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

9 Support costs

	Support costs £	Governance costs £	2019 £	2018 £	Basis of allocation
Independent Examination	-	1,320	1,320	1,860	Governance
Legal and professional	-	2,160	2,160	-	Governance
	-	3,480	3,480	1,860	
Analysed between					
Charitable activities	-	3,480	3,480	1,860	

10 Trustees

None of the trustees or key management personnel (or any persons connected with them) received any remuneration or benefits from the charity, nor had expenses paid on their behalf or reimbursed to them during the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	12	10

Employment costs

	2019 £	2018 £
Wages and salaries	97,038	95,457
Social security costs	2,218	2,327
Other pension costs	1,388	694
	100,644	98,478

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

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

12 Tangible fixed assets		Computers
		£
Cost		
At 1 April 2018		13,310
		<u> </u>
At 31 March 2019		13,310
		<u> </u>
Depreciation and impairment		
At 1 April 2018		11,361
Depreciation charged in the year		1,268
		<u> </u>
At 31 March 2019		12,629
		<u> </u>
Carrying amount		
At 31 March 2019		681
		<u> </u>
At 31 March 2018		1,949
		<u> </u>
		<u> </u>
13 Financial instruments	2019	2018
	£	£
Carrying amount of financial assets		
Measured at amortised cost	17,864	16,513
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	12,130	3,052
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
14 Debtors	2019	2018
	£	£
Amounts falling due within one year:		
Other debtors	-	88
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year	2019	2018
	£	£
Other taxation and social security	-	895
Other creditors	9,078	-
Accruals and deferred income	3,052	3,052
	<u> </u>	<u> </u>
	12,130	3,947
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

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 £1,388 (2018 - £694).

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:

	Movement in funds				Balance at 31 March 2019
	Balance at 1 April 2018	Income Expenditure		Transfers	
	£	£	£	£	£
Additional Special Needs Project	-	-	(77)	77	-
Big Lottery	-	50,000	(50,000)	-	-
RS MacDonald Moray Project	-	12,500	(3,019)	-	9,481
	<u> </u>	<u> </u>	<u> </u>	<u> </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.

The RS MacDonald grant relates to money received to fund workshops in the Moray region.

18 Operating lease commitments

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

	2019	2018
	£	£
Within one year	3,010	5,010
Between two and five years	1,767	4,777
	<u> </u>	<u> </u>
	<u>4,777</u>	<u>9,787</u>

19 Related Party Transactions

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