

SAFE STRONG AND FREE PROJECT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

CHARITY NUMBER SC017744

COMPANY NUMBER SC197890

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SAFE STRONG AND FREE PROJECT

Legal and Administrative Information

Charity Name

Safe Strong and Free Project

Charity Number

SC017744

Company Registration Number

SC197890

Registered Office

Fairways House
Fairways Business Park
Inverness
IV2 6AA

Trustees

Angela Ogilvie	appointed 15 April 2024
Kerrie Maclean	
Deborah Macrac	
Norma Holme	
Isabelle Mackenzie	
Yvonne Ross	appointed 12 September 2024
Jim McCreath	resigned 15 April 2024

Secretary

Kerry Glen

Independent Examiner

Kevin Leitch FCCA
Leitch Accountancy Services Limited
3 Beech Avenue
Inverness
IV2 4NN

SAFE STRONG AND FREE PROJECT

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SAFE STRONG AND FREE PROJECT

Trustees' Annual Report for the year ended 31 March 2025

The trustees present their report and financial statements for the year ended 31 March 2025. The Trustees' Report complies with and includes the requirements of a Directors' Report in accordance with the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company'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).

Safe Strong and Free (SSF) is a child abuse prevention project which works in local authority nurseries, Primary schools, Secondary Schools, community playgroups, private nurseries and day care centres in the Highland Council area. SSF delivers a variety of programmes including:

- A series of three workshops to children in their pre-school year,
- Primary 1 and Primary 2 refresher workshops
- Online safety workshops for children in Primary school, Secondary school and community groups
- Emotional wellbeing workshops for Primary and Secondary children
- Awareness of bullying workshops for Primary and Secondary children

All the workshops are delivered by trained Project Workers, supported by a Project Manager, who use a variety of age appropriate techniques including role play, puppets and songs for the younger children and film clips, interactive activities and discussion for the secondary children, to ensure that the key messages are understood.

The key messages begin to be taught during the three pre-school children's workshops where the children learn how to react to bullying, staying safe around strangers and staying safe around known adults. At the end of each workshop the children are provided with a booklet to take home to engage parents and carers with the key messages.

The second series of workshops are the Primary 1 and Primary 2 refresher workshop. During these workshops the key messages are reviewed and reinforced.

The Emotional Wellbeing workshops have been successful in both Primary and Secondary Schools. The workshops are based on The Decider Skills programme and helps participants to understand and manage their emotions.

Safe Strong and Free Highland (SSF) delivers tailored Anti-Bullying Awareness Workshops to support children in recognising and responding to bullying behaviour in a safe and constructive way. These workshops are age-appropriate and interactive, focusing on empowering children with the skills and confidence to speak up, seek help, and support others. Each session is delivered in a safe, supportive environment by trained SSF Project Workers and adapted to the developmental stage of each class or group.

The workshops cover:

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Trustees' Annual Report for the year ended 31 March 2025

- What bullying is, including physical, emotional, verbal, and online.
- The impact of bullying on emotional wellbeing and self-esteem.
- How to respond safely, including assertiveness techniques and knowing when and how to ask for help.
- Kindness, empathy, and inclusion as tools to prevent bullying.
- Bystander empowerment, encouraging children to safely support peers who are being bullied.

Awareness-raising information for all workshops is available to parents and carers on the SSF website. In addition, SSF Project Workers host online awareness sessions to help parents, carers, and teaching staff understand the key messages delivered in the workshops. These sessions also provide an opportunity to ask questions and discuss any concerns.

To support consistency across the region, we have developed resources for all schools in Highland. These include posters, guides for parents, and a guide specifically for children and young people, designed to reinforce key messages and encourage ongoing conversations about safety, respect, and kindness at home and in school.

Objectives and activities

The aim of the charity is to reduce the vulnerability of young children to abuse and assault. The mission is to equip children with the knowledge, skills and strategies they need to navigate the complexities of the world safely.

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

Achievements and performance

Last academic year SSF had 7,121 interactions with children in our workshops. Of these interactions 4,695 have been at our series of pre-school workshops covering how to react to bullying, staying safe around strangers and staying safe around known adults, 298 children have attended our Emotional Wellbeing Workshop, 375 have attended our Anti-Bullying workshops and 1,753 children have attended our Primary refresher workshops. To further our key messages we have also held parental engagement sessions and public engagement sessions. The workshops and engagement sessions have been held in person and online.

During the academic year SSF has continued to review and improve the workshops and online resources. As part of this the workshops have been rebranded to Keeping Myself Safe, Keeping my body Safe and Staying Safe Around Strangers. The workshops and the books related to them have been rewritten to ensure best practice and appropriate messaging.

Throughout the year SSF has also been involved in a number of public engagement events. This has included the UHI careers fayre, Bullying Awareness for Professionals and delivering a bullying information session at various Planet Youth events

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Trustees' Annual Report for the year ended 31 March 2025

Financial review

During the year the charity recorded a deficit of £22,814 (2024 - surplus of £49,006), this includes a non-cash depreciation charge of £1,504 (2024 - £1,535). The overall deficit consists of a restricted funds deficit of £34,932 (2024 - deficit of £32,521) and an unrestricted funds surplus of £12,118 (2024 - surplus of £16,485). At the year end the charity had total funds of £68,712 (2024 - £91,526) which includes restricted funds of £3,257 (2024 - £38,140) and unrestricted funds of £65,455 (2024 - £53,386).

The restricted fund represents income received for the purposes of providing specific projects and revenue funding for core costs including staff salaries. The unrestricted fund represents funds to be used towards the general activities of the charity for which no ongoing restrictions apply.

During the financial year 2024/25 SSF was successful in obtaining grant funding of £135,637. The principal funding sources for the charity in 2024/25 were by way of grant income from The Highland Council/NHS Highland (£56,116) for the core workshops, National Lottery (£31,250), Volant (£15,000), Essentia Foundation (£3,000), Tesco Groundworks (£1,125), Co-Op Community Fund (£1,476) and The Highland Council (£3,563) for the anti-bullying campaign.

SSF has adopted a policy of applying for multi year funding and have been successful in obtaining these with the Highland Council/NHS, National Lottery, Essentia Foundation and the Volant Trust.

Throughout the year we were also supported by Porex as their Charity of the Year. A successful golf day and charity walk resulted in donations of £15,161. SSF was also delighted to be nominated by the Press and Journal as one of their nominated charities receiving funding of £850.

The grant funding that was remaining at the end of the financial year is assigned to the core workshops for the end of the current and the new academic year.

Due to the success of grant funding and control of expenditure during the financial year SSF has established reserves which will be maintained for future years.

Structure, Governance and Management

Governing Document

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).

Recruitment, appointment and resignation of new trustees

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.

Directors are appointed at the AGM.

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Trustees' Annual Report for the year ended 31 March 2025

Structure, Governance and Management (cont)

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

Operational Structure

The operational management of the project is through the Project Manager who is supported by a Finance & Fundraising Officer and Project Support Officer. The workshops are delivered by a team of 5 part time Project Workers

Risk Management

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.

Trustees induction and training

Trustee Induction and Training New Directors is provided each year. Directors will be invited and encouraged to attend a series of short training sessions to familiarise themselves with roles and responsibilities.

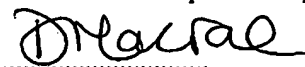
The trustees, who are also the directors for the purposes of company law, and who served during the period from 1 April 2024 to the date the financial statements were approved were as follows:

Angela Ogilvie	appointed 15 April 2024
Kerrie Maclean	
Deborah Macrae	
Norma Holme	
Isabelle Mackenzie	
Yvonne Ross	appointed 12 September 2024
Jim McCreath	resigned 15 April 2024

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

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

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



Deborah Macrae

Trustee

SAFE STRONG AND FREE PROJECT

Independent Examiner's Report To The Trustees of Safe Strong and Free Project Ltd

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 7 to 18.

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 financial statements 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 financial statements 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 my report

This report is made to the charitable 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 charitable 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 charitable company and the charitable company's board of directors as a body, for my work or for this report.



Kevin Leitch FCCA
Leitch Accountancy Services Limited
3 Beech Avenue
Inverness, IV2 4NN

Date: 25/07/2025

SAFE STRONG AND FREE PROJECT

Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	73,400	3,000	76,400	139,389
Charitable activities	4	56,117	-	56,117	56,116
Other trading activities	5	-	-	-	-
Total income		129,517	3,000	132,517	195,505
Expenditure on:					
Charitable activities	6	117,399	37,932	155,331	146,499
Total expenditure		117,399	37,932	155,331	146,499
Net income/(expenditure) before gains and losses on investments		12,118	(34,932)	(22,814)	49,006
Net gains/losses on investments		-	-	-	-
Net income/(expenditure)		12,118	(34,932)	(22,814)	49,006
Transfer between funds		(49)	49	-	-
Net movement in funds		12,069	(34,883)	(22,814)	49,006
Reconciliation of funds:					
Total funds brought forward		53,386	38,140	91,526	57,330
Total Funds carried forward		65,455	3,257	68,712	106,336

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Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets	8		
Tangible assets		593	2,097
		<u>593</u>	<u>2,097</u>
Current Assets			
Stock in hand		-	-
Debtors	9	-	3,120
Cash at bank		71,136	90,926
		<u>71,136</u>	<u>94,046</u>
Current Liabilities			
Trade creditors & accruals	10	3,017	4,617
		<u>3,017</u>	<u>4,617</u>
Net Assets		<u>68,712</u>	<u>91,526</u>
Funds of the charity			
Restricted funds	13	3,257	38,140
Unrestricted funds	14	65,455	53,386
		<u>68,712</u>	<u>91,526</u>
Total charity funds		<u>68,712</u>	<u>91,526</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Deborah Macrac
Chairman

Date: 26/8/25

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

1 Accounting policies

Charity information

Safe Strong and Free Project is charitable company limited by guarantee incorporated in Scotland and registered with the Office of the Scottish Charity Regulator. The registered office is Rooms 11 & 12, Second Floor, Highland Rail House, 26 Station Square, Inverness, IV1 1LE.

1.1 Accounting convention

These financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of section 396 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. The directors are satisfied that the charity has sufficient reserves and cash to continue into the future for at least the next 12 months from the date of sign off. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

Accounting Policies (continued)

1.4 Income

Income is recognised when the charity is 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 when receivable. 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, including government grants, and donations are usually recognised on receipt, unless performance conditions satisfy early recognition or deferral of the income.

Income from charitable activities is recognised as it becomes receivable and represents amounts receivable for goods and services provided in the normal course of the charity's activities.

Income from investments is included in the SOFA in the year in which it is receivable.

1.5 Expenditure

All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities are those costs incurred directly in advancement of the objects of the charitable company. Support costs are those costs incurred which are not connected to the charitable activity directly but indirectly support the achievement of those activities. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements. Support and governance costs are included within expenditure on charitable activities.

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:

Fixtures and Fittings	25% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

Accounting Policies (continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at banks.

1.9 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 debtors and cash and bank balances, are measured at transaction price including transaction costs.

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 recognised at transaction price.

1.10 Employee benefits

Employees' benefits are recognised as an expense and a liability in the period in which the employee services are delivered.

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

1.11 Retirement benefits

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

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

Accounting Policies (continued)

1.12 Leases

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

2 Critical accounting estimates and judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Depreciation

The depreciation of tangible fixed assets is a key area of estimation. The useful life and residual value of fixed assets is considered and a depreciation rate applied accordingly. Details of the depreciation policies applied can be found in the accounting policies section of the notes to the financial statements.

During the year depreciation of £593 (2024 - £1,535) was charged and tangible fixed assets had a carrying value of £1,938 (2024 - £2,097).

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
3 - Donations and legacies				
Donations and gifts	20,986	-	20,986	27,764
Grants received	52,414	3,000	55,414	111,625
	<u>73,400</u>	<u>3,000</u>	<u>76,400</u>	<u>139,389</u>

Income from grants received in 2024 was split between £58,013 and £53,612 for unrestricted and restricted respectively.

Income from donations and legacies in the current and prior year was unrestricted.

Highland 3rd Sector	-	-	-	317
The Robertson Trust	-	-	-	19,250
National Lottery	31,250	-	31,250	12,500
Co-op Community Fund	1,476	-	1,476	1,946
KFC Foundation	-	-	-	2,500
Highland Council Ward Grant	-	-	-	2,540
HC Bullying Campaign	3,563	-	3,563	-
Stafford Trust	-	-	-	5,000
Stagecoach Community Fund	-	-	-	500
NHS Highland - HADP	-	-	-	32,835
Croy School	-	-	-	-
Tesco Ground Work	1,125	-	1,125	1,500
HERO Grants	-	-	-	-
Baillie Gifford (IT)	-	-	-	-
Foundation Scotland Essentia	-	3,000	3,000	5,237
Volant Trust	15,000	-	15,000	15,000
Scottish Building Society	-	-	-	5,000
PF Foundation	-	-	-	5,000
SJP Foundation - Safety Works	-	-	-	2,500
	<u>52,414</u>	<u>3,000</u>	<u>55,414</u>	<u>111,625</u>

4 - Charitable activities

Hub activities	-	-	-	-
Grants - The HC and NHS Highland	56,117	-	56,117	56,116
	<u>56,117</u>	<u>-</u>	<u>56,117</u>	<u>56,116</u>

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

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 - Other trading activities				
Fundraising events	-	-	-	-
	-	-	-	-

Income from other trading activities for the prior year end was all unrestricted.

6 - Expenditure and Charitable activities

	Total 2025 £	Total 2024 £
Employee costs	112,592	110,420
Depreciation and impairment	1,504	1,535
Staff and volunteer expenses	14,186	14,681
Staff training	1,823	971
Operating costs	14,565	12,351
Accommodation - rental	2,151	3,685
Insurance	658	750
Sundry Expenses	2,276	624
	<u>149,755</u>	<u>145,017</u>
Share of support costs	-	-
Share of governance costs	5,576	1,482
	<u>155,331</u>	<u>146,499</u>
Analysis by fund		
Unrestricted funds	117,399	124,039
Restricted funds	<u>37,932</u>	<u>22,460</u>
	<u>155,331</u>	<u>146,499</u>

Governance costs in the year include payments to the independent examiner of £1,512 (2024 - £1,434) and legal and professional fees of £4,064 (2024 - £48).

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Notes forming part of the financial statements for the year ended 31 March 2025

7 - Employees	2025	2024
Employment costs:	£	£
Wages & salaries	69,552	102,791
Social security costs	2,438	2,000
Employer's pension contribution	2,670	5,629
	<u>74,660</u>	<u>110,420</u>
Average number of staff employed	<u>7</u>	<u>7</u>

No Directors or key management personnel (or any persons connected with them) received any remuneration or had expenses reimbursed or paid directly to third parties on their behalf.

There were no employees whose annual remuneration was £60,000 or more.

8 - Tangible Fixed Assets

	Land and Buildings	F,F & E	Total
	£	£	£
Cost			
As at 1 April 2024	18,056	504	18,560
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2025	<u>18,056</u>	<u>504</u>	<u>18,560</u>
Depreciation			
As at 1 April 2024	16,085	378	16,463
Charge for year	1,378	126	1,504
On disposals	-	-	-
As at 31 March 2025	<u>17,463</u>	<u>504</u>	<u>17,967</u>
NBV at 31 March 2025	<u>593</u>	<u>-</u>	<u>593</u>
NBV at 31 March 2024	<u>1,971</u>	<u>126</u>	<u>2,097</u>

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Notes forming part of the financial statements for the year ended 31 March 2025

	2025	2024
	£	£
9 - Debtors		
Trade debtors	-	-
Other debtors	-	-
Prepayments & accrued income	-	3,120
	<u>-</u>	<u>3,120</u>

10 - Creditors

Other taxation and social security	-	-
Trade creditors	-	-
Other creditors	-	-
Accruals and deferred income	3,017	4,617
	<u>3,017</u>	<u>4,617</u>

11 - 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 the SOFA in respect of defined contribution schemes was £2,670 (2024 - £5,629).

12 - Operating leasing commitments

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

Within one year	3,625	1,869
Between two and five years	15,875	-
	<u>19,500</u>	<u>1,869</u>

SAFE STRONG AND FREE PROJECT

Notes forming part of the financial statements for the year ended 31 March 2025

13 - 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:

	As at 1 April 24	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 25
	£	£	£	£	£
Restricted funds					
NHS Highland - HADP	32,835	-	(32,884)	49	-
Highland Council Ward	2,219	-	-	-	2,219
Silverhill Trust and Croy School / The Essentia	3,086	-	(3,086)	-	-
Foundation Scotland Essentia	-	3,000	(1,962)	-	1,038
	<u>38,140</u>	<u>3,000</u>	<u>(37,932)</u>	<u>49</u>	<u>3,257</u>
Total funds	<u>38,140</u>	<u>3,000</u>	<u>(37,932)</u>	<u>49</u>	<u>3,257</u>

Purposes of Restricted Funds (cont)

The NHS Highland - HADP funding is to support the prevention of drug and alcohol related harm in the Highlands.

Highland Council / HADP - to provide emotional wellbeing workshops

Highland Council and Highland Council Ward funding is to support the purchase of puppets and postage.

The Essentia Programme. The purpose of this multi-year grant is to support a series of interactive workshops aimed at assisting vulnerable young people in the Highlands.

Highland Council Ward funding - to support the costs of the non core workshops.

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Notes forming part of the financial statements for the year ended 31 March 2025

14 - Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fixed assets	594	-	594
Current assets/(liabilities)	64,861	3,257	68,118
	<u>65,455</u>	<u>3,257</u>	<u>68,712</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fixed assets	594	1,503	2,097
Current assets/(liabilities)	52,792	36,637	89,429
	<u>53,386</u>	<u>38,140</u>	<u>91,526</u>

16 Directors' expenses

No directors were reimbursed for expenses incurred during the year (2024 - £nil).

17 Related Party Transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

19 Control

The company is controlled by the Trustees.