

Charity Registration No. SC017744 (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 2021**

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

Trustees	Angela Ogilvie Kerrie Maclean Deborah Macrae Norma Holme Isabelle MacKenzie Jill Graham	(Appointed 15 December 2020)
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 FCA 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 2021

The trustees present their report and accounts for the year ended 31 March 2021. 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 variety of programmes including:

- A series of three workshops to children in their pre-school year.
- P1/P2 refresher workshops.
- Anti-bullying and e-safety workshops to children in Primary school, Secondary school and community groups.
- A series of four workshops for children with additional support needs.

The three pre-school children's workshops cover 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. These messages are reinforced during the P1/P2 refresher workshop. Awareness raising information is available for parents and carers on the SSF website. The project workers are home based throughout the Highland 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

Unfortunately, at the start of this financial year, although workshops were booked, SSF was unable to continue to deliver face to face sessions due to the closure of schools and nurseries imposed by the lockdown for COVID-19. SSF continued to recognise the need for our prevention programme to continue in some form and the decision was taken to offer online resources that could be used by children, parents, carers and early years practitioners. These were supported by the stories in the SSF booklets, which are usually presented to the children at the end of each session, being recorded and available online. The stories were read in both English and Gaelic to ensure that we were able to appeal to the widest possible audience. During the first lockdown over 1,200 activity booklets were downloaded and over 250 sent out in paper form.

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

FOR THE YEAR ENDED 31 MARCH 2021

The programme was further supported by the creation of pre-school activity packs and primary activity packs which can be found at the link <http://safestrongandfree.org.uk/news/> . We were also aware that not all families would have access to a printer or have broadband and we were able to provide paper copies of the packs to those that required them. The activity packs were developed and made available to children within 4 weeks of lockdown being imposed, again reiterating the importance that SSF sees in delivering our core messages and helping to prevent children being abused or assaulted. They continue to be utilised by parents and children throughout the time that the schools and nurseries remain closed.

The importance of SSF continuing to deliver our core messages is reinforced by the announcement made in December 2020 by the NSPCC that it had seen an increase of 50% in the number of referrals that it had made during lockdown, reiterating the message that children are particularly vulnerable during lockdown and required the services of SSF and other agencies.

In August 2020, when the nurseries and schools returned to their physical setting, there were still restrictions in place that prevented our Project Workers from being able to deliver face to face workshops. SSF once again adapted and held live online workshops with the nurseries, where the children were able to interact with our Project Worker during the workshop, supported by their Early Learning Practitioners. The booklets were sent to the nurseries prior to the sessions enabling them to be presented to the children at the end of each workshop. Unfortunately, in January we were again prevented from delivering the workshops as schools and nurseries were again forced to close due to COVID 19 restrictions. However, in the intervening period where nursery and school buildings were opened SSF was able to deliver 109 workshops virtually to over 800 children.

During the year SSF also received funding to develop and deliver a workshop highlighting issues surrounding neglect caused by drug and/or alcohol abuse. The workshop is for both pre school and school children. The workshop programme was developed during the year but due to the COVID 19 restrictions SSF has been unable to deliver this programme within this financial year.

Financial review

The charity recorded a surplus of £44,669 (2020 - £6,246) for the financial year. Total income decreased from £156,301 last year to £133,475 for the current financial year.

The principal funding sources for the charity in 2020/21 were by way of grant income from The Highland Council/NHS Highland (£56,117), The Robertson Trust (£15,000), Bank of Scotland Reach Foundation (£13,000), NHS Highland HADP (£9,500), Bauer Radio Cash for Kids (£2,300), Foundation Scotland Resilience Fund (£2,000) and Co-op Community Fund (£2,033). SSF also received a donation of £10,000 from Andy Pandy Playgroup.

As most of the SSF staff were unable to work during the restrictions, five employees were furloughed and the appropriate funds recovered through the Government CJRS scheme.

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.

As at 31 March 2021 the charity held total reserves of £57,330 (2020 - £12,661) of which £53,780 related to unrestricted reserves (2020 - negative reserves of £7,331) and £3,550 related to restricted funds (2020 - £19,992).

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, including those arising from COVID-19.

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. The trustees aim to continue to grow the unrestricted funds position by raising funds through internal initiatives and through the support of external funders. The trustees are pleased that the fund has returned to a surplus position.

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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 & Fundraising Officer and an Administrator. The workshops are delivered by a team of four 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	
Kerrie Maclean	
Deborah Macrae	
Norma Holme	
Isabelle MacKenzie	
Jill Graham	(Appointed 15 December 2020)
Robert Allan	(Resigned 15 December 2020)
Paula McCormack	(Resigned 15 December 2020)

Each trustee is required to be a member of the charity and the rules governing their appointment are laid out in the charitable 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.

Trustees are appointed at the AGM.

None of the trustees have 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: 28.07.21

**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 financial statements of the charity for the year ended 31 March 2021, which are set out on pages 5 to 16.

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.

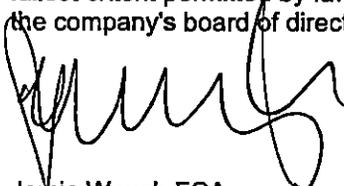
Independent examiner's statement

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: 23.08.21

**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 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	64,308	13,050	77,358	99,259
Charitable activities	4	56,117	-	56,117	56,117
Other trading activities	5	-	-	-	925
Total income		120,425	13,050	133,475	156,301
<u>Expenditure on:</u>					
Raising funds	6	111	-	111	1,569
Charitable activities	7	59,203	29,492	88,695	148,486
Total expenditure		59,314	29,492	88,806	150,055
Net income/(expenditure) for the year/ Net movement in funds		61,111	(16,442)	44,669	6,246
Reconciliation of Funds					
Fund balances at 1 April 2020		(7,331)	19,992	12,661	6,415
Fund balances at 31 March 2021		53,780	3,550	57,330	12,661

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 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		504		-
Current assets					
Debtors	12	1,034		-	
Cash at bank and in hand		59,808		17,193	
		<u>60,842</u>		<u>17,193</u>	
Creditors: amounts falling due within one year	13	<u>(4,016)</u>		<u>(4,532)</u>	
Net current assets			56,826		12,661
Total assets less current liabilities			<u>57,330</u>		<u>12,661</u>
The funds of the charity:					
Restricted funds	17		3,550		19,992
Unrestricted funds			53,780		(7,331)
			<u>57,330</u>		<u>12,661</u>

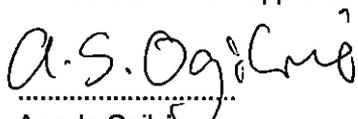
For the year ended 31 March 2021 the charity was entitled to exemption from the audit under section 477 of the Companies Act 2006 relating to small companies.

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 28.7.21



 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 2021**

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 at least the next 12 months. The unrestricted fund that was in a deficit position in the prior year has now returned to a surplus position and the trustees aim to continue to grow this fund in future years through internal and external fundraising initiatives. The trustees continue to assess the risks and uncertainties arising from the COVID-19 pandemic and will take whatever action is necessary to mitigate the impact on the charity. The trustees are confident the charity has sufficient funds to meet its liabilities as they fall due for at least the next 12 months from the date of sign off and therefore consider it appropriate to 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 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.

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

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.

Fundraising income is recognised on receipt.

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:

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

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 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.

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

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 expenditure 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.

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	10,950	-	10,950	2,015
Grants received	53,358	13,050	66,408	97,244
	<u>64,308</u>	<u>13,050</u>	<u>77,358</u>	<u>99,259</u>
For the year ended 31 March 2020				
Donations and gifts	2,015	-		2,015
Grants received	30,000	67,244		97,244
	<u>32,015</u>	<u>67,244</u>		<u>99,259</u>
Grants receivable for core activities				
HMRC Coronavirus Job Retention Scheme	19,825	-	19,825	-
Robertson Trust	15,000	-	15,000	15,000
BoS Reach Foundation	13,000	-	13,000	-
NHS Highland	-	9,500	9,500	-
Bauer Radio Cash for Kids	-	2,300	2,300	-
Co-op Community Fund	2,033	-	2,033	-
Foundation Scotland	2,000	-	2,000	-
Seaforth Trust	1,500	-	1,500	-
Highland Council	-	1,000	1,000	-
Highland Council Ward	-	250	250	-
Scottish Childrens Lottery	-	-	-	15,000
Adam Family Foundation	-	-	-	6,744
Big Lottery Fund	-	-	-	50,000
SSE Beatrice Trust	-	-	-	6,000
Westminster Foundation	-	-	-	4,500
	<u>53,358</u>	<u>13,050</u>	<u>66,408</u>	<u>97,244</u>

4 Charitable activities

	2021 £	2020 £
Grants - The Highland Council and NHS Highland	<u>56,117</u>	<u>56,117</u>

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

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

5 Other trading activities

	2021	2020
	£	£
Fundraising events	-	925
	<u> </u>	<u> </u>

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

6 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	111	1,569
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

All costs of raising funds in the current and prior year was unrestricted.

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	73,372	106,832
Depreciation and impairment	-	681
Staff and volunteer expenses	790	13,707
Staff training	288	468
Operating costs	2,835	4,379
Accommodation - rental	3,244	7,299
Insurance	661	626
Hire of equipment	1,589	2,607
Travel costs	-	647
Advertising	27	217
Project evaluation	-	6,051
Sundry expenses	741	832
	<u>83,547</u>	<u>144,346</u>
Governance costs (see note 8)	5,148	4,140
	<u>88,695</u>	<u>148,486</u>
Analysis by fund		
Unrestricted funds	59,203	91,753
Restricted funds	29,492	56,733
	<u>88,695</u>	<u>148,486</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Independent Examination	-	1,500	1,500	1,500	Direct
Legal and professional	-	3,648	3,648	2,640	Direct
	<u>-</u>	<u>5,148</u>	<u>5,148</u>	<u>4,140</u>	
Analysed between Charitable activities	<u>-</u>	<u>5,148</u>	<u>5,148</u>	<u>4,140</u>	

9 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.

SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	8	10
	<u>8</u>	<u>10</u>
Employment costs	2021	2020
	£	£
Wages and salaries	71,735	94,176
Social security costs	173	7,408
Employer's contribution to defined contribution pension schemes	1,464	5,248
	<u>73,372</u>	<u>106,832</u>
	<u>73,372</u>	<u>106,832</u>

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

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2020	-	13,310	13,310
Additions	504	-	504
	<u>504</u>	<u>13,310</u>	<u>13,814</u>
At 31 March 2021	504	13,310	13,814
	<u>504</u>	<u>13,310</u>	<u>13,814</u>
Depreciation and impairment			
At 1 April 2020	-	13,310	13,310
	<u>-</u>	<u>13,310</u>	<u>13,310</u>
At 31 March 2021	-	13,310	13,310
	<u>-</u>	<u>13,310</u>	<u>13,310</u>
Carrying amount			
At 31 March 2021	504	-	504
	<u>504</u>	<u>-</u>	<u>504</u>
At 31 March 2020	-	-	-
	<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 2021

12 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,034	-
	<u>1,034</u>	<u>-</u>

13 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	1,034	1,480
Accruals and deferred income	2,982	3,052
	<u>4,016</u>	<u>4,532</u>

14 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 charge to the Statement of Financial Activities in respect of defined contribution schemes was £1,464 (2020 - £5,248).

15 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:

	2021	2020
	£	£
Within one year	2,117	8,010
Between two and five years	2,241	757
	<u>4,358</u>	<u>8,767</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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 2020	Movement in funds		Balance at 31 March 2021
		Income	Expenditure	
	£	£	£	£
RS MacDonald Moray Project	7,236	-	(7,236)	-
SSE Beatrice Trust	3,756	-	(3,756)	-
Adam Family Foundation	4,500	-	(4,500)	-
Westminster Foundation	4,500	-	(4,500)	-
NHS Highland - HADP	-	9,500	(9,500)	-
Cash for Kids	-	2,300	-	2,300
Highland Council	-	1,000	-	1,000
Highland Council Ward	-	250	-	250
	<u>19,992</u>	<u>13,050</u>	<u>(29,492)</u>	<u>3,550</u>

The RS MacDonald, SSE Beatrice Trust and the Adam Family Foundation monies received are to fund workshops in the Moray region.

The Westminster Foundation money received is to fund the expansion of the charities activities into the Caithness region.

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

Cash for Kids funding is to support the purchase of puppets and pens.

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

**SAFE STRONG AND FREE PROJECT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

18 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible assets	504	-	504
Current assets/(liabilities)	53,276	3,550	56,826
	<u>53,780</u>	<u>3,550</u>	<u>57,330</u>
	<u><u>53,780</u></u>	<u><u>3,550</u></u>	<u><u>57,330</u></u>
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2020 were represented by:			
Current assets/(liabilities)	(7,331)	19,992	12,661
	<u>(7,331)</u>	<u>19,992</u>	<u>12,661</u>
	<u><u>(7,331)</u></u>	<u><u>19,992</u></u>	<u><u>12,661</u></u>

19 Events after the reporting date

Subsequent to the year end the trustees continue to monitor the risks and uncertainties arising from the COVID-19 pandemic and will take action wherever possible to mitigate the effect on the charity.