

Charity Registration No. SC047929 (Scotland)

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
LEGAL AND ADMINISTRATIVE INFORMATION**

---

**Trustees**

Andrew Pennycook (Chairperson)	
Tracey Lamb (Secretary)	
Fiona Wilkie	
Lindsay McMillan	
Amy Graham	(Appointed 30 November 2019)
Peter Bradbury	(Appointed 30 November 2019)

**Charity number (Scotland)** SC047929

**Principal address**

The Gateway  
North Methven Street  
PERTH  
PH1 5PP

**Accountants**

Sandra C Paterson C A  
4 Albert Place  
PERTH  
PH2 8JE

**Bankers**

Bank of Scotland  
Banking Direct Scotland  
41 South Gyle Crescent  
EDINBURGH  
EH12 9BB

# **SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# **SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO) (ALSO KNOWN AS S.H.I.P.) TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees present their report and financial statements for the year ended 31 March 2020.

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 constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016)

## **Objectives and activities**

The focus of SHIP is to improve the quality of life for children with additional support needs and physical and sensory disabilities and those who care for them. We promote the health, education and wellbeing of our young people through play and leisure activities, supporting them and where possible encouraging social integration with the community. We also endeavour to support the families and carers of our children. When children come to SHIP they are supported at all times by our highly committed, trained volunteers and staff who ensure that the individual needs of the child are met within a safe, structured environment.

Our vision is to provide support, inclusive experiences and rewarding opportunities to an increasing number of children with additional support needs and their families across Perth and Kinross. To do this we aim to advance the opportunities for learning for children with ASN; to provide respite for parents, carers and families of children with ASN; to support the wellbeing of children with ASN as well as their parents, carers, and families and to provide opportunities for volunteers from the community to support children with ASN on a one-to-one basis.

## **Achievements and performance**

2019/20 has been another successful year for SHIP, including the following highlights:

- Continuation of our three weekly youth clubs in Perth and our Active Monkey's sports group are going from strength to strength welcoming new children and families.
- The Kinross youth club has increased numbers to support 20 young people. They have been supported by local volunteers, staff, parents/carers from Kinross and run along side a parent support group.
- Saturday clubs have been very successful throughout the year, with increased demand for the groups. Groups now run every fortnight to support as many families as is needed.
- Holiday club which ran from Fairview school had positive amazing feedback from the children and parents. The clubs supported 30 children and families per day for a total of 7 weeks.
- Holiday club activities ran in Kinross supporting families throughout the summer holidays in their local rural area.
- Stay and Play continued to support families with children under 5, working in conjunction with staff from Woodlea Cottage.
- SHIP, in partnership with Fairview school, successfully piloted after school activities for children across Perth. The clubs ran two days a week and supported up to 15 young people per session. This was funded by The Gannochy Trust.
- In partnership with Perth and Kinross Disability Sport and Fairview school an access to sports group was successfully run throughout the year. Children from across Perth accessed the groups which offered skills in different sports giving them the skills to access main stream groups. Thank you to all the coaches and volunteers that helped to make this a success.
- SHIP now supports 135 families and has offered a total of 14,165 hours of inclusive activities and respite.
- We have obtained funding support from Perth & Kinross Council, Better Breaks, The Gannochy Trust, The Robertson Trust and Henry Duncan. In addition to this, we have been successful in gaining funding from the National Lottery. We are extremely grateful to all the individuals and organisations who have contributed to our funding and fundraising over the last 12 months.

## **Volunteers**

We are also extremely grateful to our wonderful team of volunteers whose participation and support play a vital role in the success of the charity. We are proud to say we now have around 85 volunteers on our register, and these dedicated and inspirational individuals are the backbone of our charity.

---

**SUPPORT, HELP AND INTEGRATION IN PERTHSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Staff**

The charity has maintained Andrew Pennycook as Chairman, Tracey Lamb as Secretary and Lindsay MacMillian as an ordinary member. Fiona Wilkie has taken on the role as Treasurer as sadly Graham Forbes left the position. We would like to thank Graham for all his hard work and commitment to SHIP. To the committee we welcomed Peter Bradbury and Amy Graham as ordinary members.

SHIP welcomed Lisa Webster to the team in July 2019 as Service Coordinator. Lisa has worked supporting adults with disabilities and ASN within social care for many years. In December 2019 Heather Fabor (volunteer coordinator) left to find new adventures and we welcomed Annabel Bromley to the team. Annabel comes with a wealth of knowledge on supporting children with ASN and disabilities and will support the volunteers throughout their journey with SHIP.

In 2019/20 the service was supported by 25 part time staff that have ensured, through their dedication, children within Perth and Kinross have enjoyed and been included in social activities/groups. These opportunities and experiences have enriched the young peoples lives and offered respite to families.

**Fundraising and Donations**

The charity has continued to receive generous support from the local community and businesses, and we would like to thank everyone who has supported us through fundraising and donations. Cee Cee Entertainments and Kinnoull Rotary are among those local organisations that have continued to help giving generous donations and we are extremely grateful. Once again, we brought the whole SHIP community together for the Christmas party, whilst raising vital funds.

**Trustee's payment and expenses**

There were no payments or expenses during the year to Trustee's.

**Financial review**

As detailed in the Accounts, the charity made a net surplus of £4,447 on unrestricted funds giving a balance of £67,187 at the end of the year. The committee thank all bodies and individuals that have provided funds to support the charity. The committee recognises that the charity has a set of responsibilities to the staff that it employs and to the users of the services. We have therefore adopted a policy of working towards building a reserve of funds that would enable the charity to run for six months without additional funding.

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

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Structure, governance and management**

Support, Help and Integration in Perthshire (SCIO), (S.H.I.P.) is a Scottish Charitable Incorporated Organisation. The charity was registered with the Office of the Scottish Charity Regulator on 14 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Pennycook (Chairperson)

Tracey Lamb (Secretary)

Graham Forbes (Treasurer) (Resigned 30 November 2019)

Fiona Wilkie

Lindsay McMillan

Amy Graham (Appointed 30 November 2019)

Peter Bradbury (Appointed 30 November 2019)

The affairs of the charity are conducted by a management committee appointed by the members. The management committee hold meetings throughout the year. At each Annual General Meeting all of the management committee retire from office and are eligible for re-election.

The charity's members are parents, regular carers and children with a disability who use the charity's services and are admitted to membership by the management committee.

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

**Andrew Pennycook (Chairperson)**

Trustee

Dated: 16 November 2020

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)  
(ALSO KNOWN AS S.H.I.P.)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**

---

I report on the financial statements of the charity for the year ended 31 March 2020, which are set out on pages 5 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 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 connection with my examination, no other 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.

Sandra C Paterson C A  
Member of the Institute of Chartered Accountants of Scotland  
Finlaysons  
Chartered Accountants  
4 Albert Place  
PERTH  
PH2 8JE

Dated: 17 November 2020

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>2</b>	32,229	101,865	134,094	71,753	110,624	182,377
Other trading activities	<b>3</b>	1,378	-	1,378	-	-	-
Other income	<b>4</b>	34,825	-	34,825	77,554	-	77,554
<b>Total income</b>		<u>68,432</u>	<u>101,865</u>	<u>170,297</u>	<u>149,307</u>	<u>110,624</u>	<u>259,931</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>5</b>	63,985	101,865	165,850	86,567	70,098	156,665
<b>Net income for the year/ Net movement in funds</b>		4,447	-	4,447	62,740	40,526	103,266
Fund balances at 1 April 2019		62,740	40,526	103,266	-	-	-
<b>Fund balances at 31 March 2020</b>		<u><u>67,187</u></u>	<u><u>40,526</u></u>	<u><u>107,713</u></u>	<u><u>62,740</u></u>	<u><u>40,526</u></u>	<u><u>103,266</u></u>

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

All income and expenditure derive from continuing activities.



**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Cash at bank and in hand		110,795		108,141	
<b>Creditors: amounts falling due within one year</b>					
	9	(3,082)		(4,875)	
Net current assets			107,713		103,266
<b>Income funds</b>					
Restricted funds	10		40,526		40,526
Unrestricted funds			67,187		62,740
			107,713		103,266

The financial statements were approved by the Trustees on 16 November 2020

Andrew Pennycook (Chairperson)  
**Trustee**

# **SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**

## **(ALSO KNOWN AS S.H.I.P.)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2020**

---

## **1 Accounting policies**

### **Charity information**

Support, Help and Integration in Perthshire (SCIO) is an unincorporated charity governed by its constitution. The principal address of the charity is The Gateway, North Methven Street, Perth, PH2 5PP.

### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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 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 Incoming resources**

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.

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

---

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and 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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**1.7 Employee benefits**

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

**1.8 Retirement benefits**

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

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	10,422	-	10,422	15,214	-	15,214
Grants	21,807	101,865	123,672	56,539	110,624	167,163
	<u>32,229</u>	<u>101,865</u>	<u>134,094</u>	<u>71,753</u>	<u>110,624</u>	<u>182,377</u>
<b>Grants receivable for core activities</b>						
Perth & Kinross Council	21,403	-	21,403	38,308	925	39,233
Better Breaks Fund	-	25,677	25,677	-	32,821	32,821
The Robertson Trust	-	10,000	10,000	-	10,000	10,000
The Corra Foundation	-	5,000	5,000	10,000	-	10,000
SCVO Employment grant	404	-	404	8,231	-	8,231
Gannochy Trust	-	20,662	20,662	-	26,352	26,352
National Lottery	-	40,526	40,526	-	40,526	40,526
	<u>21,807</u>	<u>101,865</u>	<u>123,672</u>	<u>56,539</u>	<u>110,624</u>	<u>167,163</u>

**3 Other trading activities**

	Unrestricted funds	Total
	2020 £	2019 £
Fundraising events	1,378	-
	<u>1,378</u>	<u>-</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**4 Other income**

	<b>Unrestricted funds</b>	Total
	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Transfer from Support Help and Integration in Perthshire (SC000797)	-	50,092
Youth club fees	34,825	27,462
	<u>34,825</u>	<u>77,554</u>

**5 Charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Staff costs	116,895	102,514
Rents	6,149	4,465
Training	1,086	1,404
Office costs	4,710	4,151
Transport	1,799	2,926
Trips	2,876	1,853
Other Youth club expenses	307	950
Volunteers' expenses	9,889	18,033
Equipment	1,126	-
Clothing costs	921	1,268
Website expenses	61	602
Sundry expenses	2,952	3,458
	<u>148,771</u>	<u>141,624</u>
Share of support costs (see note 6)	14,513	11,032
Share of governance costs (see note 6)	2,566	4,009
	<u>165,850</u>	<u>156,665</u>
<b>Analysis by fund</b>		
Unrestricted funds	63,985	86,567
Restricted funds	101,865	70,098
	<u>165,850</u>	<u>156,665</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	14,513	-	14,513	11,032	-	11,032
Legal and professional	-	1,126	1,126	-	1,609	1,609
Independent examiner's fee	-	1,440	1,440	-	2,400	2,400
	<u>14,513</u>	<u>2,566</u>	<u>17,079</u>	<u>11,032</u>	<u>4,009</u>	<u>15,041</u>
Analysed between Charitable activities	<u>14,513</u>	<u>2,566</u>	<u>17,079</u>	<u>11,032</u>	<u>4,009</u>	<u>15,041</u>

**7 Trustees**

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

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
	25	15
	<u>25</u>	<u>15</u>

**Employment costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	127,209	111,373
Social security costs	2,806	1,350
Other pension costs	1,393	823
	<u>131,408</u>	<u>113,546</u>

**SUPPORT, HELP AND INTEGRATION IN PERTSHIRE (SCIO)**  
**(ALSO KNOWN AS S.H.I.P.)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**9 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	-	851
Trade creditors	394	10
Other creditors	887	1,227
Accruals and deferred income	1,801	2,787
	<u>3,082</u>	<u>4,875</u>

**10 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:

	<b>Movement in funds</b>			<b>Movement in funds</b>		
	Incoming resources £	Resources expended £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
PKC - Perth Decides fund	925	(925)	-	-	-	-
Better Breaks Fund	32,821	(32,821)	-	25,677	(25,677)	-
Gannochy Trust	26,352	(26,352)	-	20,662	(20,662)	-
Robertson Trust - Playscheme	10,000	(10,000)	-	10,000	(10,000)	-
National Lottery	40,526	-	40,526	40,526	(40,526)	40,526
The Corra Foundation	-	-	-	5,000	(5,000)	-
	<u>110,624</u>	<u>(70,098)</u>	<u>40,526</u>	<u>101,865</u>	<u>(101,865)</u>	<u>40,526</u>

All of the grants received are to provide youth clubs for children with additional support needs.

**11 Analysis of net assets between funds**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total 2019 £</b>
Fund balances at 31 March 2020 are represented by: Current assets/ (liabilities)	67,187	40,526	107,713	62,740	40,526	103,266
	<u>67,187</u>	<u>40,526</u>	<u>107,713</u>	<u>62,740</u>	<u>40,526</u>	<u>103,266</u>

**12 Related party transactions**

There were no disclosable related party transactions during the year.