

**KINDRED ADVOCACY**

**Scottish Charity No: 000264**

**Company No. SC409397**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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## Report of the Directors For the Year ended 31 March 2023

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2023.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 Ireland (FRS102).

### Objectives

The objects of Kindred Advocacy are:

To promote the relief of families of children and young people affected by ill-health or disability; and, to promote equality and diversity by advocacy and campaigning on behalf of families of disabled children and young people for better access to public facilities.

### Activities

*I don't think there are enough words to express the value of a service like Kindred.*

*As a Palliative Care nurse, I support families in their darkest times where they face the loss of a child. No parent should have to face the loss of a child but for those that find themselves in this unthinkable situation, we aim to provide them support, guidance, reassurance, and a holding hand throughout their journey. Kindred is always part of that journey as they provide many levels of support such as financial, emotional, advocacy, counselling and support with memory making.*

*We often find families worrying about having to take time off work and for some this can mean no income. Parents are worrying about paying the bills and paying for food. Many of our patients will have siblings therefore parents try to split themselves between hospital and home which in itself incurs cost for travelling and emotional distress. Kindred can support families, reassure them and guide them through the application processes for grants and benefits. This helps ease the burden and worry for the families and allows them to focus on their sick child. There is no way that we as a clinical team could provide this level of support so not only are Kindred easing the burden or worry for parents, but they are also easing the burden or worry for us as professionals.*

*I once had a mum who I was supporting in Critical Care and one day when I was speaking to her, I could see that she was weak and looked like she was going to faint. She found it hard to concentrate on our conversation. I asked her if she had eaten that morning and I was incredibly sad to hear from her that she had not eaten for three days, because she had no money. I immediately contacted Kindred who were able to act quickly and get her the support she needed. I had another mum who I was asked to see by the medical team. Sadly, the child was deteriorating and we needed to support mum with difficult decision making. When I saw the mum in the ward, I could see she was distracted and when I asked if she was worried about anything, she told me that she only had £23.30 in her bank account to last her the rest of the month and didn't know how she was going to pay for fuel to get back and forth to the hospital. Again, Kindred were able to provide immediate reassurance and support.*

*We have referred to Kindred for counselling support for many of our families which they have always managed to provide. This includes bereavement counselling. The staff are what make the service, they are compassionate, kind, very approachable and will always go above and beyond to support our families.*

*To provide true holistic palliative care is to care for a child and the family, which includes not only the physical needs but also the spiritual, social and emotional needs. Kindred help us to ensure we provide true holistic care, and we simply could not do our jobs to the fullest without them.*

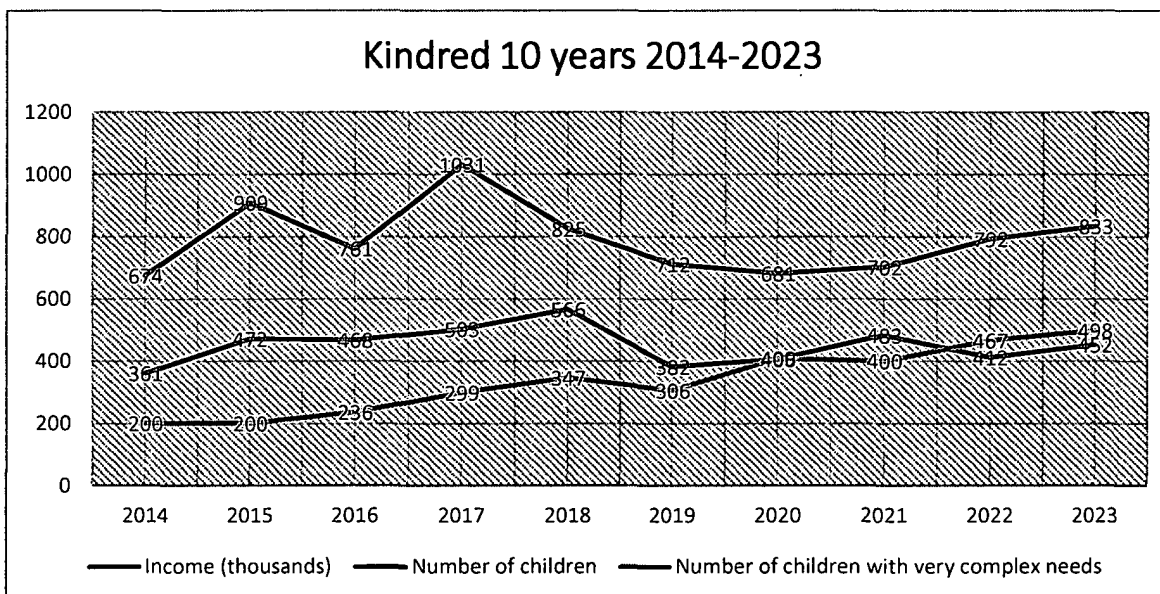
*Katrina Marshall, Senior Clinical Nurse Specialist, Palliative Care Team*

In the financial year ending 31<sup>st</sup> March 2023, we have seen our service return to something resembling normality after the Covid-19 pandemic. We have also seen that one of Kindred's strengths is the ability to move with the times and respond quickly to change: the global pandemic has helped to demonstrate our resilience. Key statistics for our organisation show a small dip in numbers of families supported despite the fact that half of our advocacy staff were on furlough. Over the last three years, we have seen the numbers of families rising at a gradual and manageable pace. In the twelve months up to 31<sup>st</sup> March 2023 we supported 833 families.

The pandemic has changed our service: most staff are now 'Working From Home' one day of the week; we continue to use 'Zoom' and 'Teams', saving a great deal of travel time and increasing the attendance at team gatherings; our Board now gathers online for most meetings. This year we have introduced a cloud-based Human Resources system, Breathe, to manage and record staff leave, personnel data and expenses. Kindred is moving forward with changes that are efficient, ecological and improve support for staff.

**Report of the Directors (Continued)**  
**For the Year ended 31 March 2023**

**Activities (continued)**



The table above shows data on Kindred's progress over 10 years, from 2014 to 2023. The graph includes key indicators of income, number of children, and number of children with very complex needs. We have supported an increased number of families, while our income generation has remained relatively stable since 2019. A noticeable trend in our activities is the increasing proportion of children with very complex needs. These are children with life-limiting conditions, complex disabilities and mental health needs. A glance back at statistics for previous years shows that the number of children with this very high level of need has risen from 236 in 2016 up to 498 in the year ending 31<sup>st</sup> March 2023.

We have had a busy year with activities for families, public profile and fundraising events, and an office move. In April we held a family day at Holyrood Palace with craft activities and special treats at the Palace Cafe. At the end of May we moved our head office from Rutland Court Lane to a serviced office in St Colme Street in Edinburgh's West End. We are now on the third floor with views of the skyline of the city and benefiting from a reception service and shared office amenities. This year we have had the support of a team of volunteers from Baillie Gifford who have joined us for a family event (Royal Botanic Gardens Edinburgh, July), our Christmas Carol Concert, and day out for families at the Dynamic Earth. We had exceptionally good weather for our day at the Botanic Gardens, which ended with a picnic under the trees. We were joined by the Linton Singers and the Edinburgh Renaissance Band for an atmospheric carol concert at St Cuthbert's Church, including mulled wine and mince pies. Our outing to Dynamic Earth was full of fun activities, ably supported by our energetic volunteers from Baillie Gifford. Followers of Kindred on social media will have seen the wonderful photographs by Malcolm Cochrane of our activities throughout the year. Malcolm's photographs help us to explain the challenges of parenting children with complex needs. In February we held a Webinar on school placing requests with expert guest speaker and long-time Kindred colleague, Iain Nisbet, a solicitor with Cairn Legal in Glasgow.

This is our second year of delivering a parenting programme for parents of children under the age of five with learning disability. 'Early Positive Approaches to Support' (E-PaTS) has been designed by clinical psychologists Nick Gore and Jill Bradshaw at the Tizard Centre at the University of Kent. The ethos of E-PaTS is a perfect fit with Kindred's parent-led service as the programme is designed to be delivered by two facilitators, one of whom must be a parent of a child with additional needs. We were fortunate to team up with clinical psychologists from the NHS Lothian Child & Adolescent Mental Health (CAMHS) Intellectual Disability team, enabling Kindred to develop our staff expertise. Kindred staff delivered four online parenting programmes and one face to face programme (each programme includes 2 hour sessions each week for 8 weeks). Kindred will be participating in a UK-wide Randomised Control Trial (RCT) for E-PaTS which will help us to evidence the need for support for parents of young children with additional needs. Our hope is that the RCT will evidence the clinical benefits of E-PaTS as an early intervention and that Kindred will be able to deliver training more widely. As well as benefiting parents and children with learning disability, this offers the potential of secured long term funding for Kindred.

**Report of the Directors (Continued)  
For the Year ended 31 March 2023****Achievements and Performance**

In 2022/2023 Kindred supported families of 833 children, representing an increase of 5% on the previous year, when we supported 792 families. The proportion of families of children with complex needs has remained the same at around 60%. We assisted 157 children with life limiting conditions (including 102 families of children with 'Exceptional Healthcare Needs' who are ventilated and/or tube-fed). These figures reflect an ongoing trend in Kindred's service: our staff are supporting a much higher proportion of families who require expert practical knowledge. To support these families our staff need knowledge of special school placements (including the Additional Support for Learning legislation), complex care packages including overnight respite, and a understanding of adapted housing. This trend of increased complexity in our work is confirmed by checking the level of Child Disability Payment (CDP) or Personal Independence Payments (PIP) received by families using our service. Of those families where their CDP rate is known 77% have high rate CDP or enhanced PIP.

Kindred's Facebook and Twitter feed are important ways in which we provide information to parents. Our Facebook page following has grown over twelve months by 9% to 3,700 followers. We aim to be seen as a reliable resource for families who can feel inundated with information.

Kindred staff assisted in raising a total of £2,157,032 in additional income for families of which £1,909,979 was in additional benefits income and £247,053 was for charitable trust grants. The trust grants were for items such as: sensory toys, 'tough' beds and garden benches, tablets and laptops, specialist equipment (baths, power chair, tilting bed, 'go to' seats, sleep systems, safe spaces), holidays, hospital expenses, clothes, therapies and specialist physiotherapy, garden improvements and outdoor play equipment (trampolines, fencing). A lot of work has gone into the administration of 2,154 individual grants, each making a real difference to family life.

Our three teams – the Hospital Team, Community Team and Fife Team - work closely with each family, helping them to understand their diagnosis and relevant services, and supporting them to negotiate the care of their child. Our online database Lamplight shows different patterns of work for our teams reflecting the different needs of parents using a particular service. In addition to our advocacy work, our experienced counsellors supported 38 parents. Our specialist counselling service supports families with coming to terms with diagnosis and with the impact of caring for a child with a disability.

Our hospital team supported 291 families in 2022/2023 including 11 children who were being supported by the palliative care team, and 80 supported in Paediatric Intensive Care. Over 81% of families supported at the hospital have a child with complex needs. Through our hospital base, the team are able to spend time with families offering a listening ear at a time of greatest need. The team supported 102 families to liaise with their hospital consultant and 127 families were supported in discussion with a specialist nurse about their child's care. The team also assisted 37 families with discharge planning. We have set up two weekly drop in sessions, one in Critical Care and one in the Hub next to Outpatients. These drop in sessions allow our staff to meet families earlier in their stay at the Hospital which means we are able to provide additional support to families with the highest level of need.

Our Fife team supported 204 families, including a very high proportion of children with complex needs in the community and this is reflected in a high level of activities in education, housing and healthcare advocacy. The team supported 39 placing requests to special schools and provided advice and information on education to 109 families. Kindred staff in Fife also made 34 applications for Disability Living Allowance, 38 applications for the new Child Disability Payment, and liaised with specialist nurses to support 66 families.

Our Community Team supported 338 families. 40 parents were assisted to make a placing request and 124 were supported with information on education. They made 18 applications for Disability Living Allowance, 33 for the new Child Disability Payment and 2 applications for Personal Independence Payment, and supported 15 families with housing, or housing adaptation. The team worked in collaboration with the Hospital Team to support discharge planning. This includes helping to ensure that the family home is properly equipped for care of the child and 8 families were supported to liaise with a specialist nurse.

**Financial review**

The financial statements follow on pages 10 to 21.

Unrestricted income in the year was £216,978 (2022: £119,102). Unrestricted expenditure was lower at £110,847 (2022: £137,572) resulting in a surplus for the year of £106,131 (2022: deficit £18,470) which was used to cover expenditure requirements on our restricted projects. Accumulated balances on the Unrestricted fund at 31 March 2023 total £88,603.

The charity experienced a decrease in restricted grant funding to £229,024 (2022: £293,173). Expenditure increased to £344,547 compared with £289,614 in the previous year. The balance on restricted funds at the year end of £905 (2022: £4,249) is available for spend in the year to 31 March 2024.

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2023****Reserves Policy**

The directors consider that the aim should be for free reserves to be at a level of at least six months of unrestricted running costs in order to allow the charity to operate from year to year, which is equivalent to £55,424. The current free reserves amount to £88,603 which represents just under 9.5 months running costs. The trustees are committed to adding to this level as part of our strategy to increase financial stability.

**Treasurer's report**

In this financial year ending 31<sup>st</sup> March 2023, our reserves remained stable with a decrease from £98,900 to £89,508. Our total income was £446,002 and our expenditure was £455,394. Our reserves have remained in the region of £100,000 in recent years and this is a considerable achievement considering the pressures of the pandemic when we had less opportunity for fundraising activities. We would like to increase our reserves further in view of the nature of Kindred's income, most of which derives from statutory and charitable grants. Our grant funding is typically for two or three years and this means quite a degree of uncertainty as we await the outcomes of applications. Increased reserves create a 'cushion', protecting our organisation from low points in the funding cycle when one or more grants come to an end.

Fortunately, we have had a good rate of success with major grant applications. During the financial year Kindred participated in a digital audit which provided positive feedback on our use of technology. Moving to online systems for our accounting, invoices, fundraising, Human Resources and case management has helped us to become more efficient at reporting to funders and managing our finances. This is one of the factors explaining a good rate of success in our applications to charitable trusts. We have also reduced our need for administrative support which improves our productivity and has allowed staff to move into more fulfilling areas of work such as communications, advocacy and management. Digital storage of data provides improved confidentiality and we have greatly reduced the use of paper. We will be making further improvements in our use of technology and ensure that staff are confident in using IT systems.

Kindred has received long term support for our service from Scottish Government, NHS Lothian, Fife Health and Social Care, and Fife Voluntary Action. We are very grateful to the National Lottery Community Fund for funding our work in Fife, and for two additional awards to support Kindred through the pandemic. The Cordis Trust have increased their grant to Kindred and are now our most significant funder at the Royal Hospital for Children and Young People, Edinburgh. We continue to receive multi-year funding from charitable trusts who understand our work and have offered valuable support and advice including: Bank of Scotland Foundation, The Henry Smith Foundation, The Robertson Trust, R S MacDonald Charitable Trust and the Agnes Hunter Trust. Many thanks to the trusts and corporate donors who have contributed to our service this year: P F Charitable Trust, Hospital Saturday Fund, Hugh Fraser Foundation, Meikle Foundations, Miss M E S Paterson's Charitable Trust, Nancy Massey Charitable Trust, Scottish Children's Lottery Trust, Sir Jules Thorn Charitable Trust, The Appletree Trust, The David Family Foundation, Ward Family Charitable Trust, SCH Trust for Children.

James and Carole McGuire are our most generous individual supporters and we are grateful that they have helped Kindred for the last eleven years. They have taken a personal interest in our charity and often send a word of encouragement, or even a poem. Karen Docwra provides us with fundraising consultancy and is closely in tune with Kindred's ethos. We have seen a significant rise in unrestricted income since Karen joined our team and we are very grateful for her thoughtful contribution.

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2023****Plans for Future Periods**

This year Kindred will be producing a Five Year Strategic Plan. This marks a new stage in our organisation in which we have a clear sense of purpose and place within the charitable sector. Throughout our 33 year history we have maintained our 'unique selling point' as a service for parents, led by parents. Kindred is now a widely recognised brand and our Five Year Strategic Plan will describe our plans for a secure and sustainable future.

In the coming year we will make further improvements to our IT systems to improve efficiency. Our systems include: Office 365 (storage of administrative information); Xero and Access (accounts and invoicing); Lamplight (case management system); Donorfy (our fundraising database); Breathe (cloud based Human Resources system) and LastPass (password protection). We are delighted to be working with a new website provider, Third Sector Lab.

We will be reviewing staff salaries and job descriptions. Since the pandemic most of our staff work one day a week from home and we ensure that all staff are fully equipped to do this. As we support children with very complex needs, we have to ensure that staff receive the best possible support and supervision. All our advocacy staff are provided with external practice supervision and we will be developing a framework of support.

Our service continues to evolve over the years to meet the needs of parents of children with complex needs. We will be increasing our counselling service and our 'Therapeutic Support Groups': these services recognise that some parents require 1:1 support which is beyond the remit of our advocacy staff and is best met by our experienced team of six counsellors. Our parenting programme, Early Positive Approaches to Support (E-PAtS), has given staff the opportunity to develop expertise in Positive Behavioural Support, and in parenting issues such as sleep, communication and skill development. Our advocacy, therapeutic support and parenting programmes together provide a holistic service for parents of children with very high level needs. As we develop our expertise we are able to contribute to national forums and policy development.

Over the next two years we will be participating in a UK-wide Randomised Control Trial (RCT) of our parenting programme (E-PAtS). The programme must be delivered by at least one parent facilitator and this means that E-PAtS is a good match with Kindred's service and our ethos. Both are based on the premise that providing support and advice is dramatically more effective if it is provided from a place of personal experience. The RCT will deliver clinical evidence of the effectiveness of our service.

We will be aiming to deliver E-PAtS to local authorities and health boards, providing an early intervention for families of children with learning disability. As well as the benefit to families and children, E-PAtS will enable Kindred to develop a new source of income which will mean less dependency on the ups and downs of charitable grant funding.

We hope you will look out for our Five Year Strategic Plan and that you will join us in supporting Kindred, so that we can continue to make a meaningful difference to families of children with complex needs.

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For the Year ended 31 March 2023

**Reference and Administrative Details**

*Company Number:* SC409397

*Scottish Charity Registration No:* SC000264

*Registered Office:* 1 St Colme Street, Edinburgh, EH3 6AA

*Bankers:* The Royal Bank of Scotland

*Company Directors: (Trustees)* The directors serving during the year and since the year end were as follows:

Alastair Kirkpatrick  
Lesley Duncan  
Grant Thomson (appointed 22.6.22)  
Catriona Kirkpatrick (appointed 20.6.22)  
Alison Kerr (appointed 9.5.23)  
Shahzad Naeem (appointed 29.9.23)  
Hilary Peppiette (stepped down 4.4.23)  
Huma Barrie (stepped down 17.11.22)  
Kerry Thomson (stepped down 11.4.22)  
Colin Herbert (stepped down 22.6.22)  
Tracey Francis (stepped down 27.4.22)  
Grace Canham (stepped down 28.4.22)  
Claire Palmer (appointed 27.10.21)  
(stepped down 28.3.22)

*Secretary & Director of Operations:* Sophie Pilgrim

*Independent Examiner:* Christopher Spalding C.A. (ICAS)  
James Anderson & Co  
Chartered Accountants  
Pentland Estate  
Straiton  
EH20 9QH

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**Report of the Directors (Continued)**  
**For the Year ended 31 March 2023****Structure, Governance and Management**

Kindred Advocacy is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 October 2011. The liability of each member is limited to £1. Kindred Advocacy is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

*Structure*

The company will have no less than three and no more than ten directors who shall be responsible for the management of the company's business. At any one time at least two directors are to be parents of children with additional needs. The directors may be elected at any general meeting of the company or appointed by the other directors.

The board of directors appoints a Director of Operations, carries out financial management and is available to assist the Director of Operations. The Director of Operations is responsible for the day to day management of the charity's activities.

The board meets on a regular basis, on average seven times a year, to examine financial and operational matters. All staff have access to the board.

*Recruitment of Directors*

The directors are appointed to maintain a balance of skills within the board of directors.

*Induction and Training of Directors*

An induction programme, which includes a day spent shadowing staff, training and publications are made available to committee members to assist them to carry out their duties and understand their responsibilities. They take part in an annual development day when they review organisational strategy and their role in implementing that strategy.

*Pay Policy for Senior Staff*

The key management of the charity consists of a Director of Operations, Development Manager and four Advocacy Managers. Their salaries are set each year with regard to equivalent positions in similar organisations.

*Risk Management*

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds and regular preparation of management accounts and comparison with budgets.



**Report of the Directors (Continued)**  
**For the Year ended 31 March 2023**

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent.
- Observe the methods and principles in the Charities Statement of Recommended Practice.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 financial statements may differ from legislation in other jurisdictions.

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

**On Behalf of the Board**



**Catriona Kirkpatrick**  
**Director**

**24 November 2023**

**Independent Examiner's Report to the Trustees of Kindred Advocacy**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 21.

**Respective responsibilities of trustees and examiner**

The charity's trustees (directors) 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) – (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 Charities Accounts (Scotland) Regulations 2006. 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 in the accounts.

**Independent examiners statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Spalding CA (ICAS)  
James Anderson & Co  
Chartered Accountants  
Pentland Estate  
Straiton  
EH20 9QH

4 December 2023

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year ended 31 March 2023**

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £	Total 2022 £
<b>Income from:</b>					
<b>Donations</b>	3	31,109	34,800	65,909	34,784
<b>Charitable activities</b>					
- Grants receivable	4	178,908	194,224	373,132	362,423
- Coronavirus Job Retention Scheme		-	-	-	8,695
<b>Other trading activities</b>					
Fundraising	5	3,961	-	3,961	6,373
Rent deposit	5	3,000	-	3,000	-
<b>Total income</b>		<u>216,978</u>	<u>229,024</u>	<u>446,002</u>	<u>412,275</u>
<b>Expenditure on:</b>					
- Raising funds	6	41,742	-	41,742	33,291
- Charitable activities	7	69,105	344,547	413,652	393,895
<b>Total expenditure</b>		<u>110,847</u>	<u>344,547</u>	<u>455,394</u>	<u>427,186</u>
<b>Net income / (expenditure)</b>		106,131	(115,523)	(9,392)	(14,911)
Transfers between funds	14	(112,179)	112,179	-	-
<b>Net movement in funds</b>		(6,048)	(3,344)	(9,392)	(14,911)
<b>Reconciliation of funds</b>					
Balances 31 March 2022	14	<u>94,651</u>	<u>4,249</u>	<u>98,900</u>	<u>113,811</u>
<b>Balances 31 March 2023</b>	14	<u>88,603</u>	<u>905</u>	<u>89,508</u>	<u>98,900</u>

All the results of the charity relate to continuing activities.

There were no other recognised gains or losses other than those included above.

Balance Sheet  
As at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	10	3,674	3,836
<b>Current Assets</b>			
Debtors	11	51,194	53,548
Bank		151,859	119,643
		203,053	173,191
<b>Creditors</b>			
Amounts falling due within one year	12	117,219	78,127
<b>Net Current Assets</b>		85,834	95,064
<b>Net Assets</b>		89,508	98,900
<b>Charity Funds</b>			
Unrestricted fund	14	88,603	94,651
Restricted funds	14	905	4,249
<b>Total Funds</b>		89,508	98,900

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 10 to 21 were approved by and signed on behalf of the Board of Directors on 24 November 2023.



Catriona Kirkpatrick  
Director

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**Notes to the Financial Statements  
For the Year ended 31 March 2023****1. Statutory Information**

Kindred Advocacy is a private company, limited by guarantee with charitable status and registered in Scotland. The company's registration number and registered office address can be found at page 6.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Accounting**

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Kindred Advocacy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

Unrestricted funds can be used on any activity within the charitable objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is in the notes to the financial statements.

**d) Donated services**

In accordance with the Charities SoRP (FRS102) general volunteer time is not recognised in the accounts. Information regarding the contribution of volunteers is provided in the Report of the Directors.

**Notes to the Financial Statements  
For the Year ended 31 March 2023****e) Income**

Income is attributable to the one continuing activity to promote the relief of families of children and young people affected by ill-health or disability; and, to promote equality and diversity by advocacy and campaigning on behalf of families of disabled children and young people for better access to public facilities.

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and income from government and other grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity receives contract income for the provision of its services. Contract income is recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**f) Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

The support of fundraising activities is minimal and so all support costs have been allocated to expenditure on charitable activities.

**g) Tangible fixed assets and depreciation**

Expenditure over £500 is capitalised as a fixed asset where it represents either a new fixed asset or enhancement to an existing asset. Depreciation is provided at the following annual rates and charged to the Unrestricted Fund in order to write off each asset over its expected useful life less estimated residual value.

Equipment	25% straight line
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**h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**i) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Notes to the Financial Statements**  
**For the Year ended 31 March 2023**

**j) Cash in bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Pensions**

The company operates a defined contribution scheme. Contributions are charged to the Income and Expenditure Account in the year they arise.

**l) Taxation**

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

**m) Operating leases**

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

	2023 £	2022 £
<b>3. Income from donations &amp; legacies</b>		
Mr & Mrs McGuire	6,068	6,583
The Souter Charitable Trust	-	3,000
Avril Ltd	-	1,000
First Sentier Investors	-	1,000
TechnipFMC plc	-	1,000
The Sir Jules Thorn Charitable Trust	-	1,250
Thistledown Trust	-	2,000
The Robert Haldane Smith Charitable Foundation	-	1,000
Nancie Massey Charitable Trust	-	2,000
The Stafford Trust	-	5,000
Saints & Sinners Club of Scotland	-	1,000
Bank of Scotland - Colleague Matched Giving	2,034	-
Kiltwalk donations	4,871	-
One-off individual donation	1,316	-
Foundation Scotland - Baillie Gifford	1,000	-
Johnston Smillie Charitable Trust	1,250	-
Mrs M A Black Charitable Trust	1,000	-
P F Charitable Trust	3,000	-
The Pump House Trust	1,000	-
The Rotary Club of Edinburgh Jubilee Charity Fund	1,000	-
Other donations & appeals less than £1,000	8,570	9,951
<b>Total unrestricted donations</b>	<b>31,109</b>	<b>34,784</b>
David Solomons Charitable Trust	500	-
Fife Voluntary Action	5,500	-
Hospital Saturday Fund	2,000	-
Hugh Fraser Foundation	3,000	-
Meikle Foundation	2,000	-
Miss M E S Paterson's Charitable Trust	2,000	-
Murdoch Forrest Charitable Trust	2,000	-
Nancy Massey Charitable Trust	2,000	-
One-off individual donation - Daisy Colman - for hospital team	300	-
Scottish Children's Lottery Trust	6,000	-
Sir Jules Thorn Charitable Trust	2,500	-
The Appletree Trust	3,000	-
The David Family Foundation	1,000	-
Ward Family Charitable Trust	2,000	-
WCH Trust for Children	1,000	-
<b>Total restricted donations</b>	<b>34,800</b>	<b>-</b>

**Notes to the Financial Statements**  
**For the Year ended 31 March 2023**

	2023 £	2022 £
<b>4. Grants receivable</b>		
Scottish Government - CYPFEIF	18,400	52,000
Fife Health & Social Care (Fife Team)	39,731	37,001
Appletree Trust (Fife Team)	-	3,000
National Lottery Community Fund (Fife Team)	24,759	29,710
Bank of Scotland Foundation (Fife Team)	20,344	15,258
Agnes Hunter Trust (Exceptional Families Project)	4,267	1,000
Cordis Charitable Trust (Hospital Team)	58,390	53,487
NHS Lothian (Hospital Team)	-	40,000
The James Wood Bequest Fund (Hospital Team)	-	500
The Lennox Hannay Charitable Trust (Hospital Team)	-	2,000
The W M Mann Foundation (Hospital Team)	-	750
Nancy Roberts Charitable Trust (Hospital Team)	-	1,000
The Findlay Charitable Trust (Hospital Team)	-	2,000
Walter Scott & Partners Limited (Parent Counselling)	-	12,000
The Henry Smith Charity (Community Team)	23,333	36,667
Agnes Hunter Trust (Community Team)	-	3,800
Walter Scott & Partners Limited (Community Team)	-	3,000
Garfield Weston Foundation	5,000	-
<i>Total restricted grants received</i>	<u>194,224</u>	<u>293,173</u>
The Robertson Trust	41,400	36,000
The RS Macdonald Charitable Trust	15,000	16,250
Scottish Government - CYPFEIF	48,800	12,000
The Edward Gostling Foundation	-	5,000
NHS Lothian (Hospital Team)	40,000	-
The Rooney Family Foundation	10,000	-
People's Postcode Trust	23,708	-
<i>Total unrestricted grants received</i>	<u>178,908</u>	<u>69,250</u>
<i>Total grants received</i>	<u>373,132</u>	<u>362,423</u>
<b>5. Other trading activities</b>		
Fundraising - Unrestricted fund	3,961	6,373
Rent Deposit Refund	3,000	-
	<u>6,961</u>	<u>6,373</u>



**Notes to the Financial Statements**  
**For the Year ended 31 March 2023**

	2023	2022
	£	£
<b>6. Expenditure on raising funds</b>		
Fundraising costs	17,355	15,576
Salary costs	24,387	17,715
<i>Total unrestricted expenditure on raising funds</i>	<u>41,742</u>	<u>33,291</u>
 <b>7. Cost of charitable activities</b>	 £	 £
Salaries & national insurance	296,953	301,800
Staff pensions	22,151	22,484
Staff recruitment	230	-
Staff expenses	1,566	740
Staff supervision	4,546	4,845
Staff training	5,437	840
Consulting costs	6,025	1,540
Discretionary payments to families	1,817	29
Travel for parents	215	41
Counsellor fees for parents	12,240	7,750
Production of information	4,136	1,092
Data management	1,061	1,499
Catering & refreshments	1,178	292
Room hire	96	102
Removal costs	1,511	-
Rent & service charges	29,329	22,060
Water rates	317	826
Insurance	1,369	1,734
Heat & light	396	2,614
Cleaning	943	2,398
Printing & stationery	1,534	1,241
Postage	383	640
Telephone	6,672	7,434
Computer running costs	1,684	1,832
Other office costs	717	742
Subscriptions	1,786	1,372
Statutory fees	375	48
Bank charges	1,078	548
Independent examiner's fee	3,468	3,270
Payroll processing & job retention claims	2,507	2,120
Committee expenses	139	33
Sundry expenses	-	12
Depreciation	1,793	1,917
	<u>413,652</u>	<u>393,895</u>
 Charged to		
- Unrestricted fund	69,105	104,281
- Restricted funds	<u>344,547</u>	<u>289,614</u>

**Notes to the Financial Statements**  
**For the Year ended 31 March 2023**

	2023 £	2022 £
<b>8. Staff Costs</b>		
Wages	292,776	296,686
Social security costs	26,885	21,585
Pension costs	23,830	23,728
	<u>343,491</u>	<u>341,999</u>
The average weekly number of employees during the year was:	<u>14</u>	<u>13</u>

The key management personnel of the charity comprise the Director of Operations, Development Manager and four Advocacy Managers. Their total benefits were £196,030 (2022: £188,815).

No employee received remuneration of more than £60,000.

<b>9. Pension Costs</b>	<b>No</b>	<b>No</b>
No of staff in pension scheme	<u>14</u>	<u>13</u>
	<b>£</b>	<b>£</b>
Pension cost charge	<u>23,830</u>	<u>23,728</u>

**10. Tangible Fixed Assets**

<b>Cost</b>	<b>Office equipment £</b>
As at 31 March 2022	37,318
Additions	1,631
	<u>38,949</u>
As at 31 March 2023	
<b>Depreciation</b>	
As at 31 March 2022	33,482
Charge for year	1,793
	<u>35,275</u>
As at 31 March 2023	
<b>Net Book Value</b>	
At 31 March 2023	3,674
At 31 March 2022	<u>3,836</u>

**Notes to the Financial Statements**  
**For the Year ended 31 March 2023**

	2023 £	2022 £
<b>11. Debtors</b>		
Prepayments	1,047	4,677
Other debtors	50,147	48,871
	<u>51,194</u>	<u>53,548</u>

**12. Creditors due within one year**

	£	£
Trade creditors & accruals	7,718	9,845
Other taxes & social security	7,233	6,396
Deferred income (note 13)	102,268	61,886
	<u>117,219</u>	<u>78,127</u>

**13. Deferred Income**

Deferred income relates to grant funding where the terms and conditions of the funding have not been met at the year end and contracted income when the work has not been performed.

	£	£
Balance as at 31 March 2022	61,886	88,046
Amount released to income from charitable activities	(61,886)	(88,046)
Amount deferred in year	102,268	61,886
Balance as at 31 March 2023 (note 12)	<u>102,268</u>	<u>61,886</u>

Notes to the Financial Statements  
For the Year ended 31 March 2023

14. Statement of Funds

	At 31 March 2022 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2023 £
<b>Current Year</b>					
<b>Unrestricted fund</b>	94,651	216,978	(110,847)	(112,179)	88,603
<b>Restricted funds</b>					
Parent Counselling	4,249	1,000	(12,239)	6,990	-
Hospital Team	-	98,256	(160,279)	62,023	-
Education	-	25,767	(51,878)	26,111	-
Fife Team	-	96,334	(95,429)	-	905
Social Media & Fundraising	-	7,667	(24,722)	17,055	-
<b>Total restricted funds</b>	4,249	229,024	(344,547)	112,179	905
<b>Total funds</b>	98,900	446,002	(455,395)	-	89,508
	At 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2022 £
<b>Previous Year</b>					
<b>Unrestricted fund</b>	113,121	119,102	(137,572)	-	94,651
<b>Restricted funds</b>					
Parent Counselling	-	12,000	(7,751)	-	4,249
Hospital Team	-	115,737	(115,737)	-	-
Community Team	-	58,467	(58,467)	-	-
Fife Team	690	84,969	(85,659)	-	-
Social Media & Fundraising	-	21,000	(21,000)	-	-
Exceptional Families Project	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	690	293,173	(289,614)	-	4,249
<b>Total funds</b>	113,811	412,275	(427,186)	-	98,900

## Notes to the Financial Statements For the Year ended 31 March 2023

The Unrestricted fund represents funds which are free to use in accordance with the objects of the charity.

The Restricted funds represent funds received and raised for specific purposes as outlined below:

<b>Restricted fund:</b>	<b>Specific purpose:</b>
<b>Fife Team</b> Scottish Government - CYPFEIF Fife Health & Social Care National Lottery Community Fund St Andrew's Erskine Church of Scotland Appletree Trust Asda Fife Voluntary Action Meikle Foundation	Parent advocacy
<b>Education</b> David Solomons Charitable Trust Hugh Fraser Foundation The David Family Foundation Ward Family Charitable Foundation	
<b>Exceptional Families Project</b> National Lottery Community Fund The Henry Smith Charity Corra Foundation Agnes Hunter Trust Eldon Charitable Trust	Children with exceptional needs
<b>Hospital Team</b> Scottish Government - CYPFEIF Cordis Charitable Trust The Robertson Trust NHS Lothian City of Edinburgh Council S10 The Murdoch Charitable Trust Meikle Foundation The Julia and Hans Rausing Trust Hospital Saturday Fund Miss M E S Paterson's Charitable Trust Murdoch Forrest Charitable Trust One-off individual donation - Daisy Colman Scottish Children's Lottery Trust Sir Jules Thorn Charitable Trust The Appletree Trust WCH Trust for Children	Family support services at RHSC
<b>Parent Counselling</b> Corra Foundation Fife Voluntary Action	Parent counselling service
<b>Community Team</b> Scottish Government - CYPFEIF National Lottery Community Fund The RS Macdonald Charitable Trust	Helpline, emotional support, advocacy
<b>Social Media &amp; Fundraising</b> Scottish Government - CYPFEIF Corra Foundation The Julia and Hans Rausing Trust	Social media & fundraising

**Notes to the Financial Statements  
For the Year ended 31 March 2023**

**15. Analysis of Net Assets between Funds**

<i>Current Year</i>	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Unrestricted Fund	3,674	84,929	88,603
Restricted funds	-	905	905
31 March 2023	<u>3,674</u>	<u>85,834</u>	<u>89,508</u>

<i>Previous Year</i>	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Unrestricted Fund	3,836	90,815	94,651
Restricted funds	-	4,249	4,249
31 March 2022	<u>3,836</u>	<u>95,064</u>	<u>98,900</u>

**16. Related Parties**

No director received any remuneration or reimbursement of expenses during either the current or previous year.