

**SIGNPOST**

---

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

---

Charity no: SCO32398





**SIGNPOST**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

---

**CONTENTS**

	<b>Page</b>
Report of the Trustees	3 - 8
Report of the Independent Examiner	9
Statement of Financial Activities	10
Balance Sheet	11
Notes forming part of the financial statements	12 - 22

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2018.

The financial statements 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 (SORP) applicable to charities preparing their accounts in accordance with the Financial reporting Standards applicable in the UK and republic of Ireland (FRS 102).

**Objectives and activities**

The purpose as set out in the constitution is:

To alleviate the conditions of life of children with additional needs and their carers by advancing their education through the provision of appropriate information to enable them to make appropriate sound decisions.

In furtherance of these objects Signpost shall seek:

- to promote the education, welfare and benefit of young people with additional needs
- to support carers, parents and other people working with young people who have additional needs by providing information, contacts, practical help or other activities that mitigate the challenges of living with a disability or other additional needs
- to promote the equality & diversity of young people with additional needs

The area within which the organisation operates is West Lothian and the surrounding areas.

**Achievements and performance**

This year we are celebrating our 17<sup>th</sup> year of offering support to families of young people with additional needs through our help-line, 'drop-in' office and other activities. Families receive one-to-one help with any issue relating to disability that affects their family, e.g. support to advocate on behalf of their child, signposting to other helpful agencies, informal emotional support, or help to find funding to offset the extra costs of their child's disability.

There were 686 referrals to the help-line in the past year, presenting a challenge to our four part-time staff (3 FTE), who pride themselves on the high quality of the support they offer, and representing a rise in demand of around 10% compared to last year. As a consequence we have had to 'work smarter', including creating an online booking system for our family passes (which previously took up a lot of staff time), and ultimately we have also recruited another part-time Family Support Worker, in March 2018, bringing the staff complement to 5 part-time (3.7 FTE)

Enquiries about social opportunities for children & families, getting help to find funding for equipment, toys and holidays, or help with education issues are the most popular topics. We have assisted families to locate appropriate funders to approach, resulting in them receiving around £3,000 collectively in grants (that we know of; those who approach funders independently may have received more, as we are not always notified about the result) and we also signpost to support for benefit claims. Successful applications this year included funding for items such as mobility aids, specialised equipment to meet children's specific needs, and holidays.

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Achievements and performance (continued)**

We have seen another large rise in advocacy cases this year, from 32 to 53, necessitating the recruitment of a second, part-time Family Support Worker to meet this demand. Families often present with one problem but we discover a complex mix of factors requiring more intensive support.

We publish both newsletters and 'e-bulletins', which are sent out to our contacts, giving them the very latest news and links to relevant websites. They are circulated to both parents and professionals, and they contain information about training opportunities, events, and other relevant information.

We have a number of initiatives this year which involve working in partnership with others. The Autism Access Service is delivered in partnership with NHS Lothian, and provides a clear pathway from families receiving a diagnosis of autism to personalised follow-up support, which was previously lacking. Newly diagnosed children are referred to a meeting with a nurse specialising in autism and Signpost's information officer. Both staff collaborate to offer joint support around diet, behaviour, and any other issues. It is hoped that this early intervention and support will lead to better outcomes for the children involved - *"I learned more in an hour than I had in the previous 6 months"*

We also deliver 'Getting Through the Day with Autism' twice a year, a course for up to 8 parents of children with autism in mainstream schools. This is a joint venture between Signpost, the social work team and the local council's Children and Families team. It helps parents manage & support their children's behaviour, and improve family relationships, and offers peer support by connecting families. The response was overwhelmingly positive, with every course member reporting an increase in their confidence and all of them saying they would recommend it to other parents.

*"I am now choosing/picking my battles and learning to ignore things. I have a better understanding of my child and a new support network"*

A survey of the longer-term benefits of 'Getting Through the Day with Autism' showed that participants on past courses had been able to sustain the benefits and learning they had received up to 2 years later, and that their children had better quality of life as a result.

We have also delivered a training course for parents of teenagers moving on from school, in collaboration with Carers of West Lothian, and we also provide administrative support to the 'Cozmic Club' and 'Motiv8', two social clubs run by parents for teens with high-functioning autism.

Our collaboration with speech and language therapists to make 'Signalong' support materials available to families via the Signpost website continues, and we remain involved in the West Lothian Parent Carer Alliance, which seeks to work with local service providers to improve services for children with additional needs.

We regularly deliver awareness-raising presentations to groups such as health and social care students, and workers from other local agencies. We also make more general outreach efforts at local events such as special school parent evenings, information fairs and early years' events. This year we have also worked with a number of 'Youth Philanthropy' groups in schools, who prepare presentations on charities of their choice and compete for funding to give to their cause.

Signpost also provides social opportunities for our families. We signpost them to local parent networks, and we have five family passes for local attractions which we lend to families to provide some time out from the everyday stresses of living with childhood disability. Families enjoyed 356 free days out using these passes in the past year.

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Achievements and performance (continued)**

New initiatives this year include:

- ✓ 'Financial Help for Families' booklet developed by Signpost, and partnership with local welfare staff to ensure that families of children with disabilities are aware of financial support that is available to them
- ✓ Lego club for children with autism -14 young people experienced fun and a chance to make new friends at weekly sessions during the school summer holidays. The club also provided a successful opportunity for a teenager with autism to volunteer alongside staff and build his skills.

Signpost staff represent carers and children on several local groups including the Early Years partnership and the Children & Young People's 3<sup>rd</sup> Sector Working Group, which shares information and co-ordinates work to improve services. Our input on these groups is a two-way process, ensuring that carers' and young people's needs are taken into account when policies are made, as well as feeding information back to families.

**Financial review**

A surplus of £47,607 arose during the year (2017: £43,008 surplus). At the year-end £147,744 is carried forward (2017: £100,137). Of the funds carried forward there were restricted funds of £85,967 (2017: £45,789).

**Principal funding sources**

Principal funding sources for the year under review are grants received from the Corra Foundation (Henry Duncan Awards), the Big Lottery Fund, Comic Relief, West Lothian Council (Carer Information Strategy, and Ambition Fund), Scottish Government Community Capacity and Resilience Fund, West Lothian Development Trust, Agnes Hunter Trust and RS MacDonald Trust.

Some principal funding sources are restricted to specific projects which relate to key objectives. All other funds received during the year are unrestricted contributions to the core costs of Signpost and as such have been applied in support of all of its key objectives.

Signpost also receives donations 'in kind' from West Lothian Council and NHS Lothian, in the form of a rent-free office and subsidised postage and photo-copying, and also received £13,035 in additional grants from them in 2017-8.

**Risk management policy**

Signpost maintains a Risk Register which shows the key risks to the organisation (identified as financial, staff retention and workload, service delivery issues and Trustee skills) together with actions taken to mitigate these risks. Potential risks are caused by the difficulty in obtaining stable, long-term funding, which makes it difficult for our charity to plan ahead and offer new services in response to the needs expressed by families.

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Reserves policy**

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

Having taken into account the risks to future funds, the Trustees have agreed that Signpost should aim to have a minimum of 6 months with up to 12 months' reserves to offset these risks (excluding funds restricted to specific purposes, and a designated fund of £23k to meet legal obligations if the charity has to be wound up).

**Plans for the future**

In 2018-19, it is likely that the majority of our activities will continue to depend on donations from trust funds and other funders. Signpost has succeeded in raising around 70% of the funds required for 2018-19 at April 2018. Despite examining ways to diversify our income, and successfully increasing individual and local fundraising, securing the future of the organisation remains a key challenge. However, we intend to use our highly skilled staff to continue to meet the diverse needs of families using imaginative and low-cost solutions wherever possible.

**Structure, Governance and Management**

**Governing document**

Signpost is registered as a Scottish Charitable Incorporated Organisation, number SC032398. The charity was registered with the Office of the Scottish Charity Regulator (OSCR) in November 2001 and is governed by its Constitution dated 20 March 2013.

**Appointment of Charity Trustees**

The management of the association is the responsibility of the Board. Trustee positions are advertised on the Volunteer Scotland database, the Signpost website, newsletter and Facebook. Signpost also attracts trustees through word of mouth. Any person, nominated individual or body who wishes to become a trustee must sign a written application for Charity Trusteeship. The application is then considered by the board at the next meeting. The board may at its discretion refuse to admit any application, all applicants are interviewed and notified promptly of the board decision. Board members are appointed at the AGM, which is held in October each year.

All trustees are given an induction, three months trial before they commit, and a handbook incorporating OSCR trustee guidance and other information recommended by best practice. A skills analysis of trustees is undertaken when a change takes place with further training offered as required. The board meets monthly to discuss the management and strategy of the charity and regular '10 minute briefings' on topics relevant to Signpost keep trustees up to date on main issues.

**Key management personnel remuneration**

The trustees consider Lesley Mount and Elizabeth Stevenson to be the key management personnel of the charity. All trustees give their time freely. Details of trustee expenses and related party transactions are disclosed in note 6 to the accounts.

Trustees disclose all relevant interests in the board minutes. Staff salaries are reviewed annually by the board and recorded in the board minutes.

## SIGNPOST

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

---

#### TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018

##### Reference and Administrative Information

Charity name	Signpost
Charity number	SC032398
Registered Office and Operational address	Beattie School Campus Craigshill Livingston EH54 5EJ

The trustees and officers who served during the year were as follows: -

Trustees	Angela Irvine (Chair) Sarah Sher (Secretary) Sajid Abbasi (Treasurer) Lynn Adams (Vice-chair) Joan Ritchie Nicola Muir Julie Jack (resigned March 2018) Beth McRobb (resigned October 2017)
Independent Examiner	Fiona Haro CA Thomson Cooper 22 Stafford Street Edinburgh EH3 7BD
Bankers	CAF Bank 25 Kingshill Avenue, Kingshill West Malling Kent, ME19 4JQ
Principal Address	Beattie School Campus Craigshill Livingston EH54 5EJ
Key management personnel	Lesley Mount Elizabeth Stevenson



**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

---

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Statement of Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity 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.

Approved by the trustees on 19<sup>th</sup> September 2018 and signed on their behalf by:



**Angela Irvine (Chair)**

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

---

I report on the accounts of Signpost for the year ended 31 March 2018 set out on pages 10 to 22.

**Respective responsibilities of the trustees and examiner**

The charity's trustees 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) 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 report**

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:

- 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; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;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.

*Rae Haro*

Name: Fiona Haro CA  
Relevant professional qualification: Chartered Accountant  
On behalf of Thomson Cooper Accountants  
22 Stafford Street  
Edinburgh  
EH3 7BD

27 September 2018

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**AS AT 31 MARCH 2018**

	Notes	Unrestricted general funds £	Restricted funds £	Total funds year ended 31 March 2018 £	Total funds year ended 31 March 2017 £
<b>Income</b>					
Donations and legacies	2	6,096	-	6,096	10,432
Charitable activities	3	11,000	121,267	132,267	113,317
Investment income	4	22	-	22	47
<b>Total income</b>		<b>17,118</b>	<b>121,267</b>	<b>138,385</b>	<b>123,796</b>
<b>Expenditure:</b>					
<b>Charitable activities</b>	5	<b>9,689</b>	<b>81,089</b>	<b>90,778</b>	<b>80,788</b>
<b>Total expenditure</b>		<b>9,689</b>	<b>81,089</b>	<b>90,778</b>	<b>80,788</b>
<b>Net income / (expenditure)</b>		<b>7,429</b>	<b>40,178</b>	<b>47,607</b>	<b>43,008</b>
Transfers between funds		(25)	25	-	-
<b>Net movement in funds</b>		<b>7,404</b>	<b>40,203</b>	<b>47,607</b>	<b>43,008</b>
<b>Funds reconciled</b>					
Total funds brought forward		54,348	45,789	100,137	57,129
<b>Total funds carried forward</b>		<b>61,752</b>	<b>85,992</b>	<b>147,744</b>	<b>100,137</b>

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Fixed assets</b>					
Tangible fixed assets	9	-	511	511	195
<b>Total fixed assets</b>		-	511	511	195
<b>Current assets</b>					
Debtors	10	-	-	-	4,865
Cash at bank and in hand		62,717	88,267	150,984	102,905
<b>Total current assets</b>		62,717	88,267	150,984	107,770
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	(965)	(2,786)	(3,751)	(7,828)
<b>Net current assets</b>		61,752	85,481	147,233	99,942
<b>Net assets</b>		<b>61,752</b>	<b>85,992</b>	<b>147,744</b>	<b>100,137</b>
<b>The funds of the charity:</b>					
Unrestricted funds	14	61,752	-	61,752	45,789
Restricted funds		-	85,992	85,992	54,348
<b>Total charity funds</b>		<b>61,752</b>	<b>85,992</b>	<b>147,744</b>	<b>100,137</b>

The financial statements were approved by the Board of Trustees on 19<sup>th</sup> September 2018 and were signed on its behalf by:



**Angela Irvine (Chair)**

The notes on pages 12 to 22 form part of these financial statement

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

---

**1. Accounting Policies**

**(a) Basis of accounting and going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the charity at the discretion of the members of the management committee.
- *Designated funds* are unrestricted funds set aside by the members of the management committee for specific future purposes or projects.
- *Restricted funds* are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

**(d) Income recognition**

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

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation 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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

All other income of a revenue nature is included when the charity is entitled to the income.

**(e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required 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. For more information on this attribution refer to note (g) below.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll and governance costs and are incurred directly in support of expenditure on the objectives of the charity. The basis on which support costs have been allocated are on a direct basis or as an apportionment of time spent.

**(h) Charitable activities**

Costs of charitable activities include carrying out the charities support activities, governance costs and an apportionment of support costs as shown in note 6.

**(i) Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £50 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:

Computer equipment	33.3% straight line method
Furniture & fittings	20% reducing balance method

**(j) Pensions**

Signpost contributes a sum equal to 7% of the salary of each employee towards any private pension taken out by that employee.

The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

The charity was liable for contributions to employees' personal pension plans totalling £5,096 (2017: £6,761) in the year. At 31 March 2018, outstanding contributions totalled £540 (2017: £nil).

Pension costs are allocated to activities in proportion to the related staff costs incurred.

**(k) Related parties**

No members of the charity received remuneration during the year. No travel and subsistence costs were paid to any member of the charity.

No member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**2. Donations and legacies**

	<b>31 March 2018 £</b>	<b>31 March 2017 £</b>
General Donations	5,596	4,432
Henderson Trust	500	5,000
Souter Trust	-	1,000
	<b>6,096</b>	<b>10,432</b>

**3. Income from charitable activities**

	<b>2018 £</b>	<b>2017 £</b>
<b>Grants:</b>		
Baily Thomas Charitable Fund	-	-
West Lothian Carer Info Strategy	6,255	6,255
Big Lottery Fund	70,070	71,441
Community Capacity & Resilience WL	-	4,821
Comic Relief (Foundation Scotland)	-	9,907
Parent Carer Alliance	-	6,736
West Lothian Development Trust	6,342	6,157
West Lothian Council / NHS Lothian	13,035	8,000
Miss Agnes H Hunter Trust	4,000	-
ESH Charitable Trust	747	-
Lego Club	3,230	-
Corra Foundation	5,000	-
WLC Ambition Fund	12,588	-
RS MacDonald Trust	9,000	-
WCH Trust for Children	2,000	-
	<b>132,267</b>	<b>113,317</b>



**SIGNPOST**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**4. Investment income**

	31 March 2018 £	31 March 2017 £
Bank interest	22	47
	<u>22</u>	<u>47</u>

**5. Analysis of expenditure on charitable activities**

	Support Services £	2018 Total £	2017 Total £
Staff costs (see note 6)	80,358	80,358	70,870
Staff training	-	-	721
Staff travel & subsistence	930	930	988
Staff employment costs	136	136	828
Subscriptions	-	-	-
Payroll services	555	555	690
Governance costs (see note 5)	736	736	756
Support costs (see note 5)	7,439	7,439	5,935
Lego club materials	624	624	-
	<u>90,778</u>	<u>90,778</u>	<u>80,788</u>

**6. Support and governance costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis of apportionment and the analysis of support and governance costs

	General Support £	Governance £	2017 Total £	Basis of apportionment £
<b>Support costs</b>				
Insurance	782	-	782	Allocate on time
Telephone and internet	1,061	-	1,061	Allocate on time
Stationery & printing	1,318	-	1,318	Allocate on time
Bank charges	60	-	60	Allocate on time
Recruitment costs	-	-	-	Allocate on time
Website & IT costs	971	-	971	Allocate on time
Other support costs	1,696	-	1,696	Allocate on time
Carer Expenses	1,279	-	1,279	Allocate on time
Depreciation	272	-	272	Allocate on time
Independent examination fee	-	736	736	Allocate on time
	<u>7,439</u>	<u>736</u>	<u>8,175</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018

---

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Year ended 31 March 2018 £	Year ended 31 March 2017 £
Salaries and wages	72,802	62,220
Social security costs	2,460	1,889
Pension	5,096	6,761
	<hr/>	<hr/>
	<b>80,358</b>	<b>70,870</b>

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

The average number full time equivalent employees during the year was 3 (2017 : 2) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

Due to the nature of the organisation all employees play an important part in the organisation. The total employment benefits of key management personnel of the charity were £42,701 (2017 : £39,887).

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**8. Taxation**

Signpost is a registered charity and no provision is considered necessary for taxation.

**9. Fixed Assets**

	<b>Equipment</b>	<b>Furniture &amp; Fittings</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2017	3,814	550	4,364
Additions	588	-	588
At 31 March 2018	4,402	550	4,952
<b>Depreciation</b>			
At 1 April 2017	3,771	398	4,169
Charge for Year	240	32	272
At 31 March 2018	4,011	430	4,441
<b>Net Book Value</b>			
At 31 March 2018	391	120	511
At 31 March 2017	43	152	195

**10. Debtors falling due within one year**

	<b>31 March 2018</b>	<b>31 March 2017</b>
	<b>£</b>	<b>£</b>
Prepayments	-	554
Accrued Income	-	4,311
	-	4,865

**11. Creditors falling due within one year**

	<b>31 March 2018</b>	<b>31 March 2017</b>
	<b>£</b>	<b>£</b>
Tax and social security	1,348	1,631
Other creditors	540	-
Accruals	921	901
Families Grants (See note 14)	942	296
Deferred Income (See note 11)	-	5,000
	3,751	7,828

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**12. Deferred income**

Deferred income comprises grants received for expenditure planned in a future accounting years.

	<b>31 March 2018 £</b>	<b>31 March 2017 £</b>
Corra Foundation	-	5,000
At 31 March 2018	-	<b>5,000</b>

**13. Analysis of net assets between funds**

	<b>Designated Funds 31 March 2018 £</b>	<b>Unrestricted General 31 March 2018 £</b>	<b>Restricted Funds 31 March 2018 £</b>	<b>Total Funds 31 March 2018 £</b>
Tangible fixed assets	-	-	511	511
Current assets	23,000	39,717	88,267	150,984
Current liabilities	-	(965)	(2,786)	(3,751)
Net assets	<b>23,000</b>	<b>38,752</b>	<b>85,992</b>	<b>147,744</b>

**SIGNPOST**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**14. Analysis of charitable funds**

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
<b>Unrestricted general funds</b>					
General funds	35,348	13,118	(9,689)	(25)	38,752
Designated	19,000	4,000	-	-	23,000
	<b>54,348</b>	<b>17,118</b>	<b>(9,689)</b>	<b>(25)</b>	<b>61,752</b>
<b>Restricted funds:</b>					
Bailey Thomas Charitable Fund	27	-	-	-	27
WL Carer Info Strategy	1	6,255	(2,859)	-	3,397
Big Lottery Fund	25,751	70,070	(30,207)	-	65,614
Community Capacity & Resilience Fund	4,311	-	(4,311)	-	-
Comic Relief (Foundation Scotland)	9,907	-	(9,907)	-	-
WL Parent Carer Alliance	14	-	(14)	-	-
West Lothian Development Trust	2	6,342	(6,344)	-	-
West Lothian Council / NHS Lothian	5,776	13,035	(18,761)	-	50
Miss Agnes H Hunter Trust	-	4,000	-	-	4,000
ESH Charitable Trust	-	747	(328)	-	419
Lego Club	-	3,230	(3,255)	25	-
Corra Foundation	-	5,000	(5,000)	-	-
WLC Ambition Fund	-	12,588	(103)	-	12,485
	<b>45,789</b>	<b>121,267</b>	<b>(81,089)</b>	<b>25</b>	<b>85,992</b>
	<b>100,137</b>	<b>138,385</b>	<b>(90,778)</b>	<b>-</b>	<b>147,744</b>

**Unrestricted Funds**

Unrestricted funds are income granted, donated or earned by the SCIO to be used at the discretion of the trustees to fund any activity, which is in furtherance of the charity's objectives.

**Designated fund**

The trustees, to mitigate risk, have put aside £23,000 within unrestricted funds to meet legal obligations should the charity be wound up.

**Restricted Funds**

**Bailey Thomas Charitable Fund**

This grant has been provided to fund staff salaries.

**Analysis of charitable funds (continued)**

**WL Carer Information Strategy**

This grant has been provided for parent advocacy support service, including salaries.

**Big Lottery Fund**

This grant is provided to fund 2 x part time co-managers, 2 part time family support workers and organisational overheads.

**Community Capacity & Resilience Fund (SCVO)**

This grant has been provided to support families with the skills they need to mitigate the effects of welfare reform and poverty.

**Comic Relief (Foundation Scotland)**

The grant has been provided to contribute towards the salary costs of a family support worker.

**West Lothian Development Trust**

Funds for staff salaries.

**West Lothian Council/ NHS Lothian**

Funds for general running costs including salaries.

**Miss Agnes H Hunter Trust**

This grant has been provided to fund staff salaries.

**ESH Charitable Trust**

This grant has been provided for the purchase of an office printer and for promotional costs.

**Lego Club**

Funds for general running costs including salaries.

**Corra Foundation**

This grant is provided to fund the project manager costs.

**WLC Ambition Fund**

This grant has been provided to fund a part time family support worker for one year.

**SIGNPOST**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

---

**15. Funds held as agent**

On occasion, Signpost administers grants from funders which have been given to support individual children or groups. Signpost has no control over the funds being distributed and, accordingly, the income and expenditure does not form part of Signpost's own statement of financial activities.

The movement on such funds during the Year to 31 March 2018 was as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Grants b/f from 2016 Accounts	296	-
Grants received	2,235	296
Grants disbursed	(220)	-
Paid by Signpost	(1,369)	-
	<hr/>	<hr/>
Grants awaiting disbursement	942	-

