

THE BUTTERFLY TRUST

Charity Number - SC 033174

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

**James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
Edinburgh
EH20 9QH**

Report of the Trustees

For the year ended 31 March 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with 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 (FRS102).

OBJECTIVES AND ACTIVITIES

Aim & objectives

To continue to provide support services of a professional standard that achieve life enhancing changes for every service user by continually enhancing our current human resource capacity, performance levels and financial position to guarantee sustainability.

- Maintain delivery and standards of service provision for adults, children & their carers who are affected by Cystic Fibrosis
- Continue to provide one to one support for adults & children through befriending and mentoring
- Manage the Trust budgets and increase income to ensure we meet our targets in all areas of our work
- Improve the public profile of the Butterfly Trust

ACHIEVEMENTS AND PERFORMANCE

Achievements

We continued to deliver a high standard of support to Scotland's Cystic Fibrosis community on a modest budget, achieved with the team contribution of staff working alongside skilled & experienced volunteers. Their efforts were both efficient in terms of positive outcomes for clients and cost-effective in terms of time and travel management working from our central office and in the community.

We have adapted to significant changes in Cystic Fibrosis brought about by continued improvement in treatments and medications. The changes have impacted on our support designed to maximise income and relieve financial hardship, developments in relation to employment and independent living and psychosocial support in response to mental health. We continue to develop specialised one-to-one support for adults in relation to these changes. This has played a significant part in the increased number of adults accessing our support.

We broadened our skill base to ensure client safety, meet the changing challenges of our adult client group and external influences that included the Scottish Social Security benefit system.

We have continued to maintain significant high levels of unrestricted reserves, keeping our balance similar to the end of the last financial year. Utilising the expertise and skills of long serving, very experienced volunteers in the office, to deliver direct support to service users has contributed significantly to this achievement. Experienced volunteers have also undertaken other duties that were previously carried out by paid members of staff, including training for both volunteers and new staff members.

We aim to maintain a good staff/volunteer balance within our delivery process to ensure cost effective service delivery.

What we did

We have maintained delivery of a high standard of service provision, providing support to more service users than in the previous year, with an increase of 15 % in client numbers and 35% in tasks undertaken on their behalf.

We delivered support to more service users than the previous year and a significantly higher numbers of tasks completed. The nature of the support we provided was also varied with the range spreading across emotional support and counselling at times of acute stress; provision of Butterfly Trust crisis grants at times of financial emergency, grants for clothes to computers to courses for personal development; advocacy to enable housing and home relocation & improvements, appropriate support in tertiary education & employment; massage in hospital and transport to appointments, one to one befriending and mentoring for both children and adults. The list gives but a flavour of the work carried out. The trend continued of an increased proportion of adult clients in relation to children and families seeking support from the Trust with adult cases increasing from 43% to 54%.

In total 354 service users were supported, with direct support for different groups i.e. 54% adults, 29% children and 17% carers. As anticipated, this support was predominantly in the central belt in line with Cystic Fibrosis distribution and demographics, with 67% of service users residing in that area, 7% in the Aberdeen area, 7% in the Dundee area, 7% in the Forth Valley area and 6% in Ayrshire.

**Report of the Trustees (continued)
For the year ended 31 March 2024****What we did (continued)**

40 service users received specialist one-to-one support from the Trust. This support was provided by trained volunteer Mentors, Befrienders and direct support from both service staff and other volunteers with relevant training and expertise. It is expected that requirement for one-to-one support for adults with Cystic Fibrosis will continue to grow in demand due to the development of treatments, changing health status and social circumstances for people living with Cystic Fibrosis.

Impact statement

In the last year we have delivered services to more individuals than in the previous year, completed 22% more tasks relating to maximising income by securing almost £80,000 more in financial gains for our service users. We maintain our high standards of service delivery and achieve significantly more successful outcomes for Scotland's Cystic Fibrosis Community. This was all delivered by the commitment of a dedicated, understaffed, team of staff and volunteers, who went further than would be expected to ensure that we left nobody behind.

In total 684 tasks were completed by our support service team over the last financial year. 30% of these directly impacted on health & wellbeing which included access to fair rates of disability related benefits to meet the inflated cost of home care and other areas of work that directly relate to ensuring better health & wellbeing of our service users. This included one to one support to improve confidence and develop coping skills and massage to relieve stress and physical tension. Relieving Financial Hardship made up 31% of all tasks completed which included accessing financial support for service users from our own dedicated funds, sourcing support from other agencies to acquire essential items, funding support for independent living and to support training for employment etc.; 4% of tasks were to support service users at time of or shortly after a new diagnosis, when we offered and for some provided, specialised support as well as assistance to access additional help to meet the cost of home care for their child. They were also furnished with all Scottish Government support for young families and informed about the broader services available from the Trust. Direct support for adults enabled a significant number of adults to broaden their horizons through the opportunity to explore options, access training, have support through their journey to new or different jobs. This in turn helped them find renewed purpose, enabled independence and improved mental health.

The support services team worked tirelessly to improve the financial circumstances for our service users, delivering almost £450,000 of financial gain in the last year, an increase of almost £80,000 on the previous year. This was achieved through awards for disability related benefits and Trust in house crisis grants as well as funding for respite breaks/holidays, essential household items, exercise equipment, communication tools e.g. iPads and laptops and many more items our service users cannot afford that served to enhance the quality of their lives in a variety of ways.

Our support that provided to a small number of people from ethnic minority groups, including the free services of a Russian interpreter supporter of the Trust to ensure accurate communication that achieved effective support and positive outcomes for the child and family affected by Cystic Fibrosis.

Due to the advancements of treatments and medications for people living with Cystic Fibrosis, both life expectancy and health is significantly more positive for a significant number of our service users. This has required a change in the type of some of the services we deliver and a fresh awareness of the unique challenges for each client we work with. This awareness allowed us to ensure we offered support tailored to meet their personal aspirations and practical requirements needs and designed to make a positive difference to the quality of their daily living.

A significant increase in one-to-one support for adults was seen, with 54% of our services being directed towards this group in the past year. We continue to adapt our approach to their constantly changing challenges and, in partnership with NHS specialist Cystic Fibrosis teams, Social Services and other agencies, we continue to develop our specialist services for this group of people with Cystic Fibrosis.

Our continued collaboration with the specialist Cystic Fibrosis medical professionals across the country ensures provision of holistic support and avoids gaps or duplication of services for people affected by this complex and restricting condition in their personal as well as the external changing environment ahead.

Promotion

Promotion of the Trust is something that has become slightly stale over the last couple of years. Social media platforms did not provide the same level of engagement as they have in the past and alternatives to this are something to which we are giving fresh consideration.

We have a modest budget for promotion and aim to utilise tools such as our little magazine and direct mailing to inform and improve our communication with more of our supporters with what's happening within the Trust and how they can get involved.

Fundraising activities

We continue to receive financial support from The Robertson Trust, Children in Need and other funders as well as a variety of small grants that provide further restricted funding. We have had continued success with our unrestricted income portfolio by targeting a larger number of smaller funding organisations and with support in the community.

**Report of the Trustees (continued)
For the year ended 31 March 2024****FINANCIAL REVIEW****Income and expenditure**

Unrestricted income for the year increased to £166,257 (2023: £171,234) with unrestricted expenditure falling to £134,918 (2023: £135,459), leaving a surplus of £31,339 for the year (2023: surplus £35,776). Accumulated balances on the Unrestricted fund at 31 March 2024 are £142,897. Further details are provided in note 13 on page 14.

There was an increase in restricted income from grants and donations to £71,660 (2023: £71,406). Expenditure on these restricted activities amounted to £68,835 (2023: £92,410). The restricted balances unspent at the year end are £54,807. These are due to timing differences and the scheduling of expenditure into the 2024/25 year.

Investment policy and objectives

Any temporary surplus of funds is placed in suitable interest bearing deposit accounts with the Trust's bankers where and when possible.

Principal funding sources

We have created a sustainable income portfolio of unrestricted and restricted fundraising sources with a stable balance between both unrestricted and restricted. This should see us continue to have financial stability at the Trust moving forward.

Reserves policy

The Trustees are committed to having unrestricted reserves representing around four months of unrestricted expenditure in order to provide security during periods of financial uncertainty. The level of free reserves as at 31 March 2024 was £142,144. The Trustees consider this to be satisfactory and remain committed to maintaining a level of at least four months.

PLANS FOR FUTURE PERIODS

The Butterfly Trust aims to maintain a high level of professional support service for people living with Cystic Fibrosis throughout Scotland. To ensure we have financial stability and delivery capacity to achieve the aims and objectives of the organisation we will:

- Maintain high standards of service provision
- Maintain current services on offer to Scotland's Cystic Fibrosis community
- Maintain early intervention support for carers
- Expand capacity in our volunteer team to build efficiency in local service delivery
- Research the need for additional counselling services and look at the financial viability of expanding this support
- Research the need for expansion of bereavement support
- Research the viability of creating regional volunteer fundraising groups throughout Scotland
- Research new avenues of securing both restricted and unrestricted income

CONCLUSION

The Butterfly Trust continues to be regarded as the primary agency for social support to Scotland's Cystic Fibrosis community. We still see a high demand from Scotland's Cystic Fibrosis community accessing our services and a high standard of service delivery from our staff and volunteer team.

We are financially stable with healthy restricted and unrestricted fund balances and aim to source more in the coming financial year to ensure Scotland's Cystic Fibrosis Community have all the support they need to live their lives to the fullest.

We remain a creative and resilient organisation whose philosophy for service provision has cost effectiveness and equity of provision at its core. As predicted, referrals continue to grow in complexity due to changing challenges for our clients. That we were able to sustain our response times and standard of support during the dramatically altered and unprecedented constraints imposed by Covid is a mark of the capability and commitment of both staff and volunteers who provide direct support. Despite the challenges experienced our performance results in all areas have been impressive.

We go forward in a time of limited resources, with unrivalled experience and expertise and quiet confidence in our ability to continue to enhance the quality of daily living for client group through ensuring they have adequate material and personal resources to cope with the challenges they face and achieve at least some of the goals they aspire to.

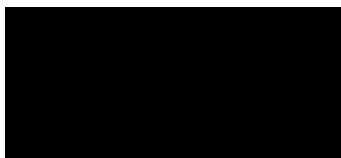
Report of the Trustees (continued)
For the year ended 31 March 2024

Reference and Administrative Details

Charity Number: SC 033174

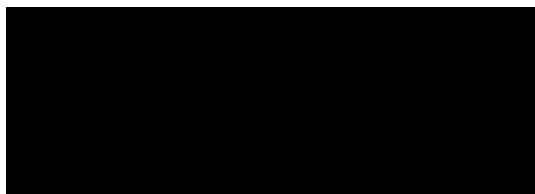
Governing Document: Deed of trust dated 19 June 2002

Charity Address:



Bankers: Bank of Scotland
20-22 Shandwick Place
Edinburgh
EH2 4RN

Trustees:



Managing Director:



Independent Examiner:



James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
Edinburgh
EH20 9QH

Report of the Trustees (continued)
For the year ended 31 March 2024**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The Charity is controlled by its governing document, a deed of trust dated 19 June 2002, and constitutes an unincorporated charity.

Recruitment and Appointment of the Board Trustees

Trustees are appointed by a majority of trustees at trustee meetings.

Trustees Induction and Training

Any newly appointed trustees are provided with a copy of the Trust deed, a copy of the annual accounts, recent minutes of meetings and handbooks of governance and codes of practice. In addition, a verbal briefing is given by the Chairman of the Trustees and the Managing Director of the Charity. Trustees are required to disclose all relevant interests and in accordance with charity policy, withdraw from decisions where a conflict of interest arises.

Organisational structure

The charity is governed by a Board of Trustees who meet formally four times a year. The Board is responsible for making decisions and a record of these is contained in the minutes of each meeting. The trustees delegate the day to day running of the charity to the Managing Director who attends all Trustee meetings which ensures that both governance and management remain fully informed on all operational matters. The Managing Director also liaises with the Board informally as and when the need for further assistance and input arises. Additional expertise and support is provided by the Administration & Fundraising manager.

Key Management Personnel

The trustees consider that they, together with the Managing Director and the Administration and Fundraising manager, comprise the Key Management Personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day to day basis. The appointment of charity staff is conducted by an Interview Panel which is made up of the Managing Director together with one of the Trustees. Salary levels are reviewed annually in accordance with rates appropriate for the roles.

Risk management

The Board regularly review all of the risks to which the charity is exposed and the procedures in place to manage these risks. The output from the process is formalised in a Strategy Document which has identified and addressed the principal risks and uncertainties currently facing the charity as follows:

1. Loss of revenue

Securing external funding continues to be highly competitive as evidenced by the significant reduction in the level of restricted funding received in the year. In response to this the Charity has appointed a consultant in order to source both restricted and unrestricted monies. The Trust also aims to ensure that no more than 30% of income is derived from any one restricted funder and continues to explore new income streams.

2. Loss of public confidence

The Charity strives to maintain a high standard of service delivery and public profile by ensuring all members of the Board of Trustees, staff and volunteers uphold the good name of the organisation.

3. Working with vulnerable groups

Policies and procedures are in place for all staff and volunteers with regards to working with vulnerable groups. All staff and volunteers who may have lone contact with this group are members of the Disclosure Scotland PVG scheme and complete child protection training.

The Strategy Document is regularly reviewed in order to ensure it reflects the current risk profile of the charity.

By Order of the Trustees

**Independent Examiner's Report to the Trustees
For the year ended 31 March 2024**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 16.

Respective responsibilities of 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. The Charity 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 accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

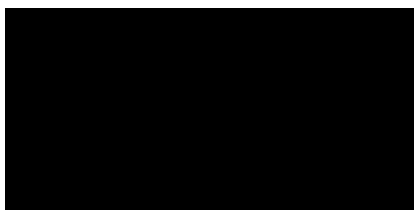
In the course of my examination, no matter has come to my attention:

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.



5 December 2024

Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
Income from:					
Donations	3	103,970	63,760	167,730	143,815
Charitable activities					
- Grants receivable	4	23,000	7,900	30,900	46,144
Other trading activities					
- Fundraising	5	39,287	-	39,287	52,681
Total income		<u>166,257</u>	<u>71,660</u>	<u>237,917</u>	<u>242,640</u>
Expenditure on:					
- Raising funds	6	21,522	-	21,522	36,680
- Charitable activities	7	113,396	68,835	182,231	191,188
Total expenditure		<u>134,918</u>	<u>68,835</u>	<u>203,753</u>	<u>227,868</u>
Net income		31,339	2,825	34,164	14,772
Transfers between funds	13	-	-	-	-
Net movement in funds		<u>31,339</u>	<u>2,825</u>	<u>34,164</u>	<u>14,772</u>
Balances 31 March 2023	13	<u>111,558</u>	<u>51,982</u>	<u>163,540</u>	<u>148,768</u>
Balances 31 March 2024	13	<u>142,897</u>	<u>54,807</u>	<u>197,704</u>	<u>163,540</u>

Balance Sheet
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	753	1,327
Current assets			
Debtors	10	2,533	44,476
Bank & cash		198,152	123,371
		200,685	167,847
Current liabilities	11	3,734	5,634
Net current assets		196,951	162,213
Total assets less current liabilities		197,704	163,540
The funds of the charity:			
Unrestricted funds	13	142,897	111,558
Restricted funds	13	54,807	51,982
Total funds		197,704	163,540

Approved by the Trustees and signed on their behalf on 28 November 2024.



Chair

**Notes to the Financial Statements
For the Year ended 31 March 2024****1. Statutory information**

The Butterfly Trust is an unincorporated charity governed by a deed of trust dated 19 June 2002. The charity registration number and office address can be found on the Reference and Administrative Details page.

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

The Butterfly Trust 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) Income

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.

d) 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.

e) 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 included within note 13 to the financial statements on page 15.

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

f) Tangible fixed assets and depreciation

Expenditure 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 in order to write off each asset over its expected useful life less estimated residual value.

Office equipment	3 years straight line
Computer equipment	3 years straight line
Massage equipment	3 years straight line

g) 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.

h) 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.

i) 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.

j) Pensions

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

k) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade.

l) 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.

3. Donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
Donations	101,397	30,000	131,397	115,681
Gift aid	2,573	-	2,573	2,872
Donations to fund client grants	-	33,760	33,760	25,262
	<u>103,970</u>	<u>63,760</u>	<u>167,730</u>	<u>143,815</u>
Year ended 31 March 2023	<u>118,553</u>	<u>25,262</u>	<u>143,815</u>	

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
4. Grants receivable				
WCH Trust	-	-	-	2,000
Agnes Hunter Trust	-	6,600	6,600	6,600
Vic & Audrey Brown Fund	-	800	800	1,400
Robertson Trust	23,000	-	23,000	-
Children In Need	-	-	-	35,644
Helen's Holiday Fund	-	500	500	500
	<hr/>	<hr/>	<hr/>	<hr/>
Total grants received	23,000	7,900	30,900	46,144
	<hr/>	<hr/>	<hr/>	<hr/>
Year ended 31 March 2023	-	46,144	46,144	
	<hr/>	<hr/>	<hr/>	
5. Fundraising income				
	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
Fundraising activities	39,287	-	39,287	52,681
	<hr/>	<hr/>	<hr/>	<hr/>
Year ended 31 March 2023	52,681	-	52,681	
	<hr/>	<hr/>	<hr/>	
6. Expenditure on raising funds				
	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
Fundraising costs	21,522	-	21,522	19,739
Salary costs	-	-	-	16,941
	<hr/>	<hr/>	<hr/>	<hr/>
	21,522	-	21,522	36,680
	<hr/>	<hr/>	<hr/>	<hr/>
Year ended 31 March 2023	36,680	-	36,680	
	<hr/>	<hr/>	<hr/>	

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2023 £
7. Expenditure on charitable activities				
Client grants	-	35,283	35,283	28,407
Salaries & national insurance	71,526	29,838	101,364	119,895
Staff pension contributions	1,571	678	2,249	3,391
Staff training	276	-	276	606
Staff & volunteer recruitment	2,963	-	2,963	881
Staff travel costs & expenses	1,727	94	1,821	4,455
Volunteer travelling expenses	1,111	1,697	2,808	1,271
Rent, rates & water	15,173	-	15,173	13,290
Heat & light	3,896	-	3,896	1,117
Insurance	1,571	1,135	2,706	2,444
Newsletter & promotional materials	1,130	-	1,130	1,983
Subscriptions & licences	617	110	727	436
Telephone	1,780	-	1,780	1,804
Printing, stationery & postages	2,066	-	2,066	2,074
Computer & photocopying costs	3,821	-	3,821	4,666
Payroll service	747	-	747	969
Bank charges	41	-	41	36
Office upkeep, cleaning etc	693	-	693	1,520
Depreciation	575	-	575	284
Independent examiner's fee	2,112	-	2,112	1,660
	<u>113,396</u>	<u>68,835</u>	<u>182,231</u>	<u>191,188</u>
Year ended 31 March 2023	<u>98,778</u>	<u>92,410</u>	<u>191,188</u>	

8. Staff costs	2024	2023
	£	£
Wages & salaries	97,338	131,178
Social security costs	4,026	5,658
Pension contributions	2,249	3,391
	<u>103,613</u>	<u>140,227</u>

No employee earned £60,000 or more in either the current or previous year. The average monthly number of employees during the year was:

	Number	Number
Management	1.0	1.5
Central support	2.0	3.0
Fundraising	0.5	0.5
	<u>3.5</u>	<u>5.0</u>

The Key Management Personnel of the charity as referred to in the Report of the Trustees received remuneration in the year totalling £72,125 in aggregate (2023: £83,718).

Pension contributions of £804 (2023: £1,312) were made in respect of 3 (2023: 4) employees.

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Massage equipment £	Total £
Cost				
31 March 2023 and 2024	4,732	13,766	1,833	20,331
Depreciation				
31 March 2023	3,720	13,451	1,833	19,004
Charge for year	350	224	-	574
31 March 2024	4,070	13,675	1,833	19,578
Book value				
31 March 2024	662	91	-	753
31 March 2023	1,012	315	-	1,327

10. Debtors

	2024 £	2023 £
Prepayments	2,533	2,218
Other debtors	-	42,258
	2,533	44,476

11. Current liabilities

Accruals	2,449	2,877
PAYE & national insurance	1,285	2,757
	3,734	5,634

12. Other financial commitments

At 31 March 2024 the charity had property commitments under non-cancellable operating leases of £Nil (2023: £14,013).

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

13. Statement of funds

<i>Current Year</i>	As at 31 March 2023 £	Incoming resource £	Resources expended £	Transfers between funds £	As at 31 March 2024 £
Unrestricted funds					
General unrestricted	111,558	166,257	(134,918)	-	142,897
Restricted funds					
Befriending	4,015	-	-	-	4,015
Volunteer training	1,234	-	-	-	1,234
Vic & Audrey Brown Fund	2,424	800	(1,200)	-	2,024
Bridging Fund	914	-	(210)	-	704
Casa Stella	1,005	-	(100)	-	905
Helen's Holiday Fund	1,058	500	(1,100)	-	458
Client grant donations	5,195	33,760	(32,673)	-	6,282
Bereavement Fund	386	-	-	-	386
Support Services Salary	4,950	6,600	(11,550)	-	-
Adult 1-1	-	30,000	-	-	30,000
Support for young people	30,801	-	(22,002)	-	8,799
	51,982	71,660	(68,835)	-	54,807
Total funds	163,540	237,917	(203,753)	-	197,704

<i>Previous Year</i>	As at 31 March 2022 £	Incoming resource £	Resources expended £	Transfers between funds £	As at 31 March 2023 £
Unrestricted funds					
General unrestricted	77,782	171,234	(135,458)	(2,000)	111,558
Restricted funds					
Befriending	4,015	-	-	-	4,015
Volunteer training	1,423	-	(189)	-	1,234
Vic & Audrey Brown Fund	1,673	1,400	(649)	-	2,424
Bridging Fund	353	-	(439)	1,000	914
Casa Stella	1,545	-	(540)	-	1,005
Helen's Holiday Fund	-	500	(442)	1,000	1,058
Client grant donations	6,269	25,262	(26,336)	-	5,195
Bereavement Fund	386	-	-	-	386
Support Services Salary	8,700	6,600	(10,350)	-	4,950
Adult support	20,205	-	(20,205)	-	-
Support for young people	26,219	37,644	(33,062)	-	30,801
Massage service	198	-	(198)	-	-
	70,986	71,406	(92,410)	2,000	51,982
Total funds	148,768	242,640	(227,868)	-	163,540

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

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

The restricted funds outlined below represent funds received and raised for specific purposes. In the main the balances arise because the project years are not coterminous with the charity's accounting year.

Restricted fund:	Specific purpose:
Befriending The Stafford Trust	Funding towards the befriending service
Volunteer training JKY Endowment Fund Gordon Fraser Charitable Trust	The provision of volunteer training
Vic & Audrey Brown Fund	The wellbeing of adults with Cystic Fibrosis
Bridging Fund	Award of crisis grants to clients
Casa Stella	Award of household grants to clients
Helen's Holiday Fund	
Client grant donations	Funds collected specifically for client grant support
Bereavement Fund	Funding towards bereavement support for families
Support Services Salary Agnes Hunter Trust James Tudor Foundation	Funding towards support services salaries
Adult support Robertson Trust	The provision of a support service for adults living with Cystic Fibrosis
Adult 1-1	One to one support
Support for young people Children In Need WCH Trust	The provision of on-going support for young people living with Cystic Fibrosis
Massage service Search Consultancy	The provision of a massage service to those afflicted by Cystic Fibrosis

Notes to the Financial Statements
For the year ended 31 March 2024 (continued)

14. Analysis of net assets between funds

<i>Current Year</i>	Fixed assets £	Net current assets £	Total £
Unrestricted funds	753	142,144	142,897
Restricted funds	-	54,807	54,807
Total at 31 March 2024	753	196,951	197,704

<i>Previous Year</i>	Fixed assets £	Net current assets £	Total £
Unrestricted funds	1,327	110,231	111,558
Restricted funds	-	51,982	51,982
Total at 31 March 2023	1,327	162,213	163,540

15. Related party transactions and trustees' expenses and remuneration

██████ was appointed as a Trustee on 11 June 2020 and is related to the Managing Director. ██████ has had no input to his appointment, contract of employment or salary rate and the charity has taken great care in order to segregate the decision making in relation to the employment. The remuneration of the Managing Director is included within the key management personnel disclosure at note 8 on page 12.

All trustees give of their time freely and no trustee remuneration or expenses were paid in the year.