

Charity registration number SC029979 (Scotland)

Company registration number SC205665 (Scotland)

The Moira Anderson Foundation

Annual report and financial statements

for the year ended 31 March 2024

The Moira Anderson Foundation

Legal and administrative information

Trustees	Sandra Brown Sheena Pollock Angela Donaldson Peter McCrossan Kerry McGhee Javita Narang Rukhsana Saleem	(Appointed 19 September 2023)
Charity number (Scotland)	SC029979	
Company number	SC205665	
Registered office	3 Mavisbank Street Airdrie North Lanarkshire ML6 0JA	
Auditor	Henderson Loggie LLP 11 - 15 Thistle Street Edinburgh, EH2 1DF	
Solicitors	Burness Paul LLP 50 Lothian Road Festival Square Edinburgh EH3 9WJ	
Bankers	Royal Bank of Scotland (Edinburgh) Bank of Scotland (Airdrie) Redwood Bank (Letchworth)	

The Moira Anderson Foundation

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The Moira Anderson Foundation

Report of the Chair

for the year ended 31 March 2024

The 2023/2024 period has been a time of severe financial challenges for the entire charity sector. Some organisations, unable to withstand the pressure, have regrettably ceased operations. However, the Moira Anderson Foundation (MAF) has shown remarkable resilience in facing these challenges, a testament to the strength within our organisation.

While this period has undoubtedly been the most challenging since the charity's inception, we have not faced it alone. The unwavering commitment and compassion of the MAF staff members have been instrumental in our survival.

We are deeply grateful for their support and want to assure everyone that the Board of Trustees is committed to overcoming these financial challenges and striving for greater stability. Unfortunately, staff changes are inevitable during uncertainty, and a few members left, making replacements challenging.

Our CEO and our Treasurer's guidance and support over this period has been second to none. They have helped guide the Board through this turbulent time. Two of our Trustees supported the charity enormously; their professional skills and backgrounds must also be acknowledged.

It's important to recognise that despite our challenges, including a pay freeze and potential for redundancies, our staff remained dedicated to the charity—their commitment is deeply appreciated. Even during these challenging times, the demand for the charity's services continues to grow. This only strengthens our commitment to providing therapeutic services and specialised counselling to help survivors of Childhood Sexual Abuse (CSA) cope with their experiences and progress towards healing.

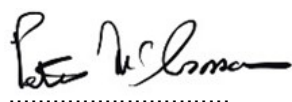
However, it was not all doom and gloom. Our Founder's report refers to significant highlights and awards bestowed on our CEO and the charity over the year.

We are thankful that Sandra Brown and Matty McVarish are part of MAF. These two exceptional people are fantastic ambassadors for the charity, given their standing across several areas of society. Our International Ambassador Matty McVarish's efforts in raising awareness of CSA across Europe and influencing child protection policies cannot be overstated.

One of our longstanding Trustees, Mina Campbell, resigned from the Board of Trustees during the year for personal reasons. Mina's insights and expertise in shaping Board discussions and decisions will be sorely missed. Mina was also able to liaise between the Board and our band of volunteers.

A crucial element of our organisation, they have organised fundraising activities, including a general knowledge quiz, race night, and 'twenties-style afternoon tea. This helps boost income and means In addition to receiving charitable grants, donations, and support from the Scottish Government, we are also receiving support from the local community.

It would be remiss not to mention the successful Audible podcast "Coatbridge," narrated by our Founder. We hope this podcast will provide additional information to allow for the recovery of Moira Anderson's remains and help bring closure to Moira's family members.



.....
Peter McCrossan
Chair of Trustees

25 / 11 / 2024
Date:

The Moira Anderson Foundation

Founder's Report

for the year ended 31 March 2024

With the impact of 'after-shocks' still around from the post-Covid era, we are thankful at the Moira Anderson Foundation to have emerged relatively unscathed from financial year 2023-24.

It has not been at all easy. Far from it. Company Members in January 2024 made the difficult decision for the first time to go through a redundancy consultation just as the financial quarter was ending; despite writing to the Finance Minister of our concerns, core funding applications were not invited from agencies till very late March. It is exceptionally difficult for smaller charities like ours operating in a hard-hit and fragile local community to assemble the jigsaw of funding required – multiple funds, with different criteria and timescales and all involving reports that are enormous amounts of work. Only one staff member opted for voluntary redundancy and by summer we ended consultancy procedures as strains eased considerably, and jobs were no longer viewed as at risk. Inevitably, however, uncertainty meant we lost a few superb individuals and it is not proving straightforward to replace their specialist skills.

I founded MAF with a mission to help those affected by Child Sexual Abuse. For over a quarter of a century now the charity has grown exponentially while expanding its services to meet evolving needs and a significant year on year increase of referrals from all client age groups. We have seen a further increase over the period under review. This is clearly such necessary work. We have almost doubled available space at our main base and relieved the pressure of consistently high referral rates and major staff growth with a superb Hub in Glasgow for city centre clients in the past year. What a huge difference for service users and employees!

The link corridor within our Airdrie 'mother ship' has won praise with an inspiring mural executed in Spring by Ukrainian refugee, the artist Tetiana Hurn, and its finishing touches completed by clients. The Corridor of Hope, so named because children and young people as well as adults go through it to access support, will be treasured for many years to come. At an April 2023 meeting we held with Cabinet Health Minister Neil Gray, Tetiana described how her vision emerged with the mural theme of "The Spirit of the Forest." Thanks to sheer hard graft and some very kind donors our wish that a very long bare corridor could be transformed into a magical walkway came true, and it has surpassed all expectations. Perhaps the wording arching over the enchanted forest is apt: "*We are standing strong, we have deep roots, we can't be blown over..... this is the place where we are grounded.*"

Both our Board and CEO Gillian Urquhart along with her team of operational staff have had to navigate a truly turbulent, tough time. The issues we encountered did not obstruct our objectives to respond to genuine widespread human need, though we dislike having to operate waiting lists. This measure, though, was inevitable, with only children relatively unaffected.

I express deep gratitude here for those trustees, staff, therapists and volunteers who show huge dedication to our cause. Without them, and their solidarity, all could have been lost in a climate where so many charities have indeed, gone to the wall. We are indeed, still standing.

It isn't only politicians such as Neil Gray MSP who view us as an inclusive and innovative agency. Building on our *Investors in People* Platinum award, and a *Scottish Charity of the Year* -Highly Commended Award (both in 2020) it is no surprise that the Positive Steps Project team from MAF were worthy winners of the *Self-Management in the Community Award* at the prestigious *Health and Social Care Alliance Awards 2023* (September.) Our Hands on Health Self-Management Programme was also shortlisted for Resource of the Year- a fantastic accolade for staff at our wonderful new Glasgow Hub, based in vibrant Buchanan Street. Janine Lamont our Glasgow Manager is glad to see agencies across Glasgow are now referring survivors of CSA who need specialist support to us without hesitation.

The Moira Anderson Foundation

Founder's Report

for the year ended 31 March 2024

We went on to receive a *Special Recognition Award 2023* from Lord Provost of North Lanarkshire Kenneth Duffy for our services in September and as the final cherry on the cake, November also saw Gillian our CEO at the *Scottish Businesswomen's Awards* where she was thrilled to receive a well-deserved Highly Commended Certificate from a strong field in the Social Leadership category.

It was hard following such prestigious accolades to see operations come under threat.

We kept faith in our own belief we would survive ourselves during the spring of 2024. Risks of redundancy though meant Trustees needed to observe Treasurer Sheena Pollock's wise words (taking the advice of auditors) and for staff to be guided by CEO Gillian (taking the advice of Employment Consultants.) Thanks to their abilities, and also the skills of Leigh Robinson, Finance Manager, as well as those Board Trustees with knowledge of consultancy and HR, we came through it.

MAF is lucky to be held in high regard by many local wellwishers, but we have engaged attention much further afield too thanks to Matty McVarish, a former beneficiary. A Board Adviser, and our International Ambassador from the time of his amazing 18-month *Road to Change* walk of 10,000 miles across Europe to raise awareness of CSA he continues momentum a decade on. Matty was granted a permanent seat at the Council of Europe to advise all 47 Euro Governments on child protection issues. He was also a keynote speaker at UNICEF's Spring Conference to encourage all nations to put children's rights (and their right to recovery after trauma) through using the Barnahus model for which we have long campaigned.

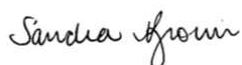
MAF is part of the Brave Movement, which Matty helped launch, which is now active on 3 continents. 2024 will be a momentous year for survivors with a UN Violence Against Children Symposium held in Bogota, Columbia which he will attend in November 2024.

A personal challenge for me to help spread word about MAF and highlight Moira's story came in Spring. From January to March I narrated a nine episode podcast for Audible entitled COATBRIDGE: The Disappearance of Moira Anderson. It had a very well attended launch in Edinburgh in June 2024 and reached No. 1 in their summer top releases. Even better than achieving over 1K 5-star reviews, the podcast has brought 3 individuals forward with information on Moira's case. Police Scotland view one lead as a significant development. So much so, the Detective Chief Superintendent in charge met with members of Moira's family in July, and her case is very much ongoing.

Over 2023-24, we have benefitted considerably from the experience of Chair Peter McCrossan. We are so grateful for all his efforts. His steady hand at the tiller has played a real part in keeping things stable when it would have been all too easy to end up on the rocks of misfortune. As we negotiate the way forward towards 2025, when MAF celebrates our 25th anniversary, it is good to have Peter at the helm.

For a quarter of a century, the charity has been a lifeline of support for thousands of people who have experienced CSA. We know many have re-built their lives. Our remarkable journey though wouldn't have been possible without generous supporters. Whether through donating, grant-giving, volunteering or participating in our fundraising events, their help is crucial.

A heartfelt thanks to all who have supported us through the tough times as well as the many successful achievements. We could not have done it without them. Moira's legacy is massive.



Sandra Brown OBE,
Founder.

Date: 25 / 11 / 2024

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT)

for the year ended 31 March 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The trustees, also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for year ended 31 March 2024. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Trustees	Staff Employed 2023-24	Job Title
Sandra Brown	Gillian Urquhart	Chief Executive Officer
Sheena Pollock	Maria Hanlon	Service Delivery Manager
Mina Campbell (resigned Nov 23)	Janine Lamont	Glasgow Hub Manager
Peter McCrossan (appointed Chair Mar 23)	Audrey Leckie	Positive Steps Co-ordinator
Paul Di Mascio (resigned Nov 23)	Laura Fawcett (Dual Role)	Positive Steps Project Worker + Office Administrator 2 days pw
Stephen McLellan (resigned Nov 23)	Margaret Mills	Family Co-ordinator
Angela Donaldson	Fiona Caldwell	CSO- Children, YP & Adults
Kerry McGhee	Ann Fabiani	CSO- Children, Young People & Adults
Rukhsana Saleem (re-appointed Sept 23)	Erin Foley	CSO- Children Y. P. & Adults
	Jo Marsh	CSO- Adults
	Chaimae Baqqari	CSO- BAME Worker -Adults
	Lee Paterson	CSO- Adults (left Dec 23)
	Gillian Wardhaugh	CSO- Adults (left Mar 24)
	Leigh Robinson	Finance Manager
	Kirsten Jorgensen	Administration Supervisor Airdrie Centre
	Stephanie Flood	Administrator (left March 24)
	Debbie White	Airdrie Centre Administrator
	Catherine Scott	Glasgow Hub Administrator
	Lisa Cameron	Glasgow CSO Adults
	Eileen Waugh	Positive Steps Co-ordinator
	Sheila Morrison	Project Wkr (left Mar 24)
	Angela Gribben	Consultant & Volunteer Coordinator (left Jan 24)

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

OBJECTIVES AND AIMS

Foreword: The Moira Anderson Foundation provides a place of safety for children and adults who have been affected by Childhood Sexual Abuse (CSA). It has developed a unique and proven holistic approach to CSA prevention and the rehabilitative support of those who have experienced trauma. It provides a wide range of effective services to clients, and also to external individuals and agencies.

This includes high quality training on child protection- personal safety programmes MAF customised as Safe Hands Courses on early intervention- to assist in preventing issues arising- among other topics, bullying, staying safe from drugs, violence and CSA. The framework for these courses is based on Protective Behaviours and we are now part of the UK Protective Behaviours Partnership.

Other courses have been developed to assist the personal recovery of clients as they start to heal, and again there is a portfolio of award-winning training courses developed over 2 decades.

The services have been highly successful to date. However, there is a need to maintain, develop and market training, to reach a wider audience, and this is key for our next stage of growth.

Our Vision:

Is to live in a world free from Child Sexual Abuse.

Our Mission:

Is raising awareness of CSA in society, building trust with survivors, offering a range of therapeutic services in a safe and caring environment, and reducing the impact of trauma.

Our Values:

Our values are prominently displayed at our hub and an organic art mural, publicly 'unveiled' by our Honorary Patron captures Moira's story and shows MAF's journey since 2000. To compliment the mural now in our Link Corridor, painted by artist Tetiana Hurn, it was refreshed. It incorporates recent successes, and displays our intrinsic core values which are:

COMPASSION- *Staff are fully trauma-informed, aware of the impact of Adverse Childhood Experiences and knowledgeable on finances, benefits, relationship dynamics and a wide range of circumstances which may result in significant mental health issues for clients.*

RESILIENCE- *The range of client services promotes the building of personal resilience at different stages of recovery. The right therapy in a safe setting gives hope to many, as does shaping a belief that things can change; with help, they can re-write the script to access the life they want to lead.*

TRUST- *There is mutual trust in the agency's ethos, and we promote equal opportunities for clients as well as staff. There is an emphasis that we will strive to see fairness for all who enter our doors.*

INTEGRITY- *Clients are seen for the incredible human beings they all are, and we look past the issues. There is no judgement, and we are inclusive.*

We believe it is clear our values sit at the heart of all we do. Evidence is winning the LGBTQ+ Gold Award in the period under review and producing a separate policy specific to LGBTQ+ issues to be operational in 2024. Trust and mutual regard is integral to all we stand for, both for clients and staff.

"I observed a fantastic culture of appreciation, where people felt valued and recognised for their efforts and performance, which motivated them to perform at their best." (IIP Review 2020)

"4 years on, MAF continues to nurture what I observed. 100%." (Assessor N. Dillon, 2024.)

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

MAIN ACTIVITIES

- Helping and supporting children, young people and adults who have disclosed abuse.
- Assisting the needs of vulnerable witnesses going to court, if required, e.g. telephone support
- Providing emotional/ practical support and therapeutic services tailored to individual needs
- Campaigning for improved treatment of children and other vulnerable people in the legal system and assisting in the aftermath of court proceedings, including help with the media.
- Assisting with access to legal help
- Building links with the BAME communities to ensure awareness that MAF is inclusive
- Providing early intervention courses, eg. - "Safe Hands"- to raise awareness of keeping safe.
- Providing training for staff, volunteers, clients, eg. courses, and other educational resources on child protection to schools and agencies with child protection high on their agenda.
- Providing "Hands on Health" training courses devised to enhance client personal development.
- Providing complementary services to clients to enhance wellbeing and access to focus groups
- Assisting clients who require to use drop-in facilities.
- Providing Training for Trainers courses, mentorship, and opportunities for staff for Continuous Professional Development as well as for Trustees to access relevant training
- Providing statistics, data, and research to inform local and national policy and practice.
- Liaising with statutory and voluntary agencies to build good networks.
- Partnering national agencies which share common aims and good practice.
- Partnering international agencies which share similar ethos and vision on CSA.

ACHIEVEMENTS AND PERFORMANCE

CLIENT STATISTICS & TRENDS:

Cases supported from the charitable company's inception reached **7104** as at 31st March, 2024. **857** referrals were made. **Of these 857, the breakdown shows 79% were females, 20% were males and 1% were other. This translates as no major change from last year's pattern.**

Growing waiting lists have been our biggest challenge, forcing us to be very creative with service delivery. Staff working reduced hours due to financial restraints meant backlogs could not be tackled anything like as quickly as we would normally wish, and staff leaving due to uncertainty when operations were under threat added to a very great strain on everyone. We also record those supported between initial referral and therapy commencing. In the table that follows below, it can be seen there was around 10% of a drop in clients supported over the period under review. This was purely down to cutbacks in hours, reduced funding, and loss of 1:1 support time, as well as gaps through staff departures.

We are continually working with our external IT consultant to ensure our Database is as safe as possible given the sensitivity of client data and is as relevant as it possibly can be for reporting purposes. Over the twelve months we have used QR coding far more extensively to gain client evaluation and training feedback, and reporting systems have become more streamlined.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

	2022-23	2023-24
• Total No. supported to date	6157	7104
• No. of referrals within period	837	857
• Overall Gender breakdown	F 79% M 20% Other 1%	F 79% M 20% Other 1%
• Supported during period	1078	967
• Under-18 referrals	127	126
• Under-18 breakdown	F 82% M 17% Other 1%	F 80% M 19% Other 1%
• Age of youngest child seen	3	2
• No. of clients aged 3-5 yrs	7	8
• Gender breakdown 3-5	F 71% M 29%	F 75% M 25%
• No. of clients aged 6-16 yrs	102	94
• Gender breakdown 6-16	F 83% M 16% Other 1%	F 80% M 18% Other 2%
• Most Referrals from Age Band	26 – 45 (40% of all Refs)	26 – 45 (42% of all Refs)

The last statistic highlights that the age range shown was highest of all client referrals to MAF last year and this trend is maintained with 42% of all referrals for this year. The biggest age group is closely followed by those age 46-65 years old who are up a total of 30% of our overall referrals.

The figures show how hard it is for survivors to come forward: the pattern is that it is often only disclosed many years down the line. The main issue is that perpetrators are seen to get away with it.

Sadly, government figures show rape and attempted rape have had the lowest conviction rate of **all** crimes each year for more than the last decade. It has been the regular pattern that **only 10% of cases got to court, and only 5% of reported rapes got a conviction.**

However, this statistic has worsened, with Scotland in the review period having only **6.6%** of reported rapes resulting in a prosecution and just 50% of those ending in a conviction. In other words, if you are a rapist here, the odds are you will walk away. All other general areas of crime have a conviction rate of 91% but not when it comes to crimes of a sexual nature. There is a huge problem, but it isn't only in our culture. It is interesting to note that France, another country which also has an adversarial court system in place, has echoes. In 2023-24, 94% of rape complaints were closed with no action taken, and 91% of rapes which are committed there are by someone the victim knows. (*Le Monde*)

We should not be surprised then that the current Lord Advocate Dorothy Bain KC stated last year that a large section of our society “predominantly women and girls subjected to violence or abuse”- were not experiencing justice. That is remarkable, when her job is to oversee justice for everyone. Survivors seeking justice have to risk being fodder for a legal system that can't or won't bring abusers to account. No wonder so many we have seen come to MAF don't trust the system in place, but we are stuck with it until the protection of women and children is put at the very top of the agenda.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

GOVERNANCE

The following core objectives and key targets are contained within our updated Strategic Plan for 2025-2028. The overall Plan consists of five Strategic Priorities along with core objectives.

CORE OBJECTIVES: We will continue to:

- provide information and assist as many people as we can who are affected by sexual abuse.
- provide various types of therapy including relevant therapy for affected family members.
- provide complementary therapies and self-management resources to benefit CSA survivors.
- develop existing partnerships and further expand our outreach service geographically
- assist with advocacy needs as required
- identify additional revenue streams taking account of national agendas and local developments
- raise awareness of the prevalence of CSA at a national level as well as locally.
- raise awareness of who we are/ what we do, via website, social media, press, newsletters etc.
- contribute to Parliamentary Cross-Party Group for Survivors of CSA and responses needed.
- assist with the National Inquiry set up by the Government for survivors from In-Care Institutions.
- assist with children and other vulnerable witnesses accessing Scotland's Bairnshoose model.
- partner with like-minded agencies to promote a collaborative approach on projects & initiatives
- recruit and develop the skills of volunteers to assist us, eg, help with fundraising initiatives.
- deliver a training portfolio of interest to peers, etc as well as training for our own volunteers
 - training to enhance personal safety through strategic tools, eg our *Safe Hands* courses
 - training courses specifically aimed at client wellbeing as per our *Positive Steps* Project
 - films/drama etc for training/awareness raising purposes & networking as required, and presentations about our work by a variety of people, eg Founder, Staff, Volunteers, all speaking to groups such as Rotary, Church and Youth Organisations, School Assemblies etc. as well as continuing to provide a number of regular Open Sessions for professionals

SOME KEY TARGETS FOR 2024-2025 will be to:

1. Review & amend all key areas and objectives of the Strategic Plan for 2025-28
2. Promote quality assurance via projects identified by advisers and sub-group to Board
3. Streamline website for online purchases and enhance evaluation processes with further promotion of QR coding
4. Promote successes, services & training on website more cohesively
5. Implement social media to identify past donors and potential donors by re-connecting, etc.
6. Build on new funding sources identified by fundraising consultants for specific training projects
7. Recruit a new Volunteer Co-ordinator in autumn to train more volunteers to top up pool and devise fresh format for events calendar next year, allowing current volunteers some respite.
8. Develop a social media strategy via a marketing consultancy rather than sub-group to consider promotion of MAF, more engagement with donors, and highlighting our training in particular
9. Provide more open sessions/ networking events for potential key personnel keen on training
10. Continue Partnership with Glasgow Links Practitioners to develop and promote the Glasgow Hub, delivering training programmes in a variety of settings & seek more partner work
11. Further develop collaborative partnerships to enhance referral routes eg Future Pathways and progress research to justify further help for BAME survivors, with a project (pending funding)
12. Undertake collaborative partnerships to promote MAF's work eg potential Bairns' Hoose work.
13. Utilise our twice-yearly newsletter to seek wider distribution at networking/fundraising events
14. Consolidate Gold Status Award for LGBTQ+ and streamline policies on gender matters

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

Sub Groups

Given the relatively small current number of 7 Trustees, after we lost 3 very experienced Board Members at our last AGM, it has not been as easy to make as much use of sub-groups over the period. A likely mix is often a Trustee, staff member, a Board Adviser, a client eg adult/young person. Some groups are short-life working groups- a new one planned for early 2024 was to be a marketing Sub-Gp, but this changed when a fortuitous free consultancy was offered to us by Just Enterprise. Others are more ongoing eg. the Strategic Planning sub-group which devised various elements of Strategic Planning for 2023-28. This included 5 key strategic priorities and a number of key objectives to develop strategies for 5 areas:

Capacity, Demand & Resources

Training & Development

Staffing & Service Provision

Governance

Measurement, Evaluation & Quality

The five **Strategic Priorities** are:

1. To offer a range of therapeutic services to survivors of CSA, including minority groups, to encourage recovery, and lessen the impact of trauma on individuals.
2. To identify strategic opportunities for future growth including outreach facilities, partnership arrangements, and sustained effort to attract new sponsors & diversify new revenue streams.
3. To recruit, train and develop high calibre Staff, Volunteers, and Board Members to achieve objectives, maximise benefits for clients, and deliver a quality service.
4. To promote the Moira Anderson Foundation's role locally and nationally and to raise awareness of CSA and its harmful effects on survivors through our own training programmes including digital and self-managed means.
5. To ensure good Governance by attracting Board Members with some awareness of social and legislative changes which may impact our work, and having relevant skills to be proactive, drive our strategic priorities, and review progress towards achieving a sustainable future.

The Strategic Planning Sub-Group is likely to take forward broad recommendations following a Development Day for staff, Board and Advisers proposed for late October 2024.

Risk, Safeguarding, H & S & Quality are standing items on Board Meeting agendas. A **Quality-of-Service** delivery group is now being guided by external agency Future Positives (pro bono). An **Outcomes Group** assesses how well we are listening to clients and evaluates benefits. Additionally, there is a **Peer Support Group**, a **Client Advisory Group**, a **Parent Group** and a **Pop-In Group**.

Other Groups for 2024-25:

A **Volunteer Protocol Group** will establish better clarity around roles and boundaries. It is hoped a new Volunteer Co-ordinator will help take that forward, although their hours are limited to 7 per week.

A **Finance Sub Group** set up in Spring, 2023 continues as required and met regularly during the period under review due to financial constraints: a proposed **Marketing Sub Group** was overtaken by a new pro bono arrangement via Just Enterprise and MAF is currently benefitting from a consultant from South Lanarkshire Jennifer Payne. She has significant marketing expertise as well as a background in developing charity potential and advising on social media promotion.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

Training & Development:

Founder Sandra Brown identified 2 staff in June 2022, to work towards accreditation for Protective Behaviours as Safe Hands Trainers with much of the study done out with working hours. Some 10K from Awards for All was secured to allow the trainees to hone their skills from January 2023- March 2024 on a regular basis. This proved a significant help in confidence building, along with consistent mentoring. The aim was achieved. Both trainees were observed by a national external trainer over 2 days and received accreditation at the end of the financial year.

Safe Hands Courses Delivered:

1 Introductory Workshop for 2 FE College Student Groups.	Participants 60
7 x 2-day courses in total	No. of Attendees trained: approx. 50 +

Evaluations included 100% responses saying attendees would be completely happy to recommend the training to others.

Successful completion of Training for Trainers for the accredited individuals will lend itself to MAF marketing Safe Hands. A "Meet the Buyer" networking day at Hampden Park in June 2024 will be attended where MAF packs are distributed on our training portfolio to a wide range of agencies.

The trainees will deliver conference workshops at National Catholic Church Safeguarding Agency in November 2024 with the aim of engaging interest from a wide range of associates in Safe Hands.

It is hoped to secure further funding to assist with taster courses being rolled out to boost interest and ensure the practice of the two accredited trainers is kept fresh. A possibility in 2024-25 may also be to recruit two other trainees who are external to the agency to go through the Training of Trainers programme under the mentorship again of Sandra Brown, as this would widen the pool of personnel.

Self-Management Courses Delivered at Glasgow Hub:

2 x13 week Hands on Health Courses	No. of Attendees trained: approx. 12 & 10 with 9 individuals completing the whole course per tranche, making a total of some 18 clients.
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There was very positive client feedback around improved mental health (86% vs. target of 80%) Improved emotional health (93% vs. target of 70%) and increased confidence ((86% vs.target of 80%)

Each client identified up to 3 goals and this proved to be 100% successful vs. a target of 80%. Overall an average of 89% of the set goals were achieved, helped by a strong retention rate of attendees.

A Peer Support Group was established to run one evening per week (ongoing.) The PSG worked to combine workshops with a range of activities (9 were offered over the period under review) and these attracted an average of 8 clients per week. The management of stress, self-care and the development of improved communication skills were all rated very highly in evaluations.

MAF's long-running popular weekly Pop-In group continues at Airdrie. Regular contact has been ongoing with staff members Gillian Wardhaugh and Moira Hughes facilitating group meetings.

NB All Training Courses are evaluated completely separately from those tied to Client Services.

For clarification, clients using the usual MAF services where they are assigned Client Support Officers and therapists independently give feedback at various points in their individual journey, see below.

Evaluations are assessed using Core 34, which measures wellbeing, functioning, problems, and risk, and the Warwick-Edinburgh Mental Wellbeing Scale which captures scores to give overall self-ratings.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

GROWTH & SUSTAINABILITY:

With a mental health system under significant pressure, and a six-fold rise in mental health issues for young people of 16-24 over the past decade- based on Scottish Government figures- we see our role as a vital ongoing one in the Third Sector; the need for MAF is very clear.

We maintained a high profile over the year despite operations being under threat for a period of some six months. We consistently achieved positive publicity from various awards and accolades as well as the opening of firstly our link corridor's art in summer -involving a Ukrainian refugee who is an established muralist- then secondly in early spring 2024 a memorial landscaped and planted garden.

Our International Ambassador Matthew McVarish continues to be a key leader among international activists driving a global strategy and propelling the Brave Movement from strength to strength. In 2023 Matty secured a permanent seat to representing survivors at the Council of Europe where 48 nations gather- to push for improvements to child protection laws. We're in awe of Matty's clear leadership abilities, and the respect he has globally. The second half of 2024 will see major progress for survivors as governments meet in Bogota, South America -and he and his colleagues in the Brave Movement are the driving force behind the summit to be held there.

Indeed, we are lucky that we have very strong leadership capabilities across MAF to sustain us.

We are glad that the succession of our Chair Maggie by Peter McCrossan taking the reins has proved a very successful and smooth transition despite turbulent times for all in the Third Sector. Gillian Urquhart's calm and thoughtful leadership style is respected thoroughly by all in the staff team.

There are natural leaders in our volunteer team too. They devise innovative ideas to raise cash. Once again, our flagship event, the Lunch 2023 raised a remarkable amount of over 12K. This was due to sponsors helping such as Dear Green Coffee Roasters and Epic Games, both fantastic supporters.

Our volunteers created a remembrance garden around a memorial stone for Moira (unveiled February by Deputy Lord Lieutenant of Lanarkshire Derrick Hannan.) Her anniversary was truly special thanks to their efforts, including beautiful choices of plants for the landscaped area, and providing wonderful home baking on the day itself to all attendees. It was fitting the anniversary occurred in what was Victims Week, 2024, and again the occasion received positive media coverage.

It has been vital to keep Moira's case in the spotlight through the oxygen of that type of publicity.

Over the years this has been helped by Sandra Brown's best-selling book *Where There is Evil* (Pan Macmillan) and later by a solo play she performed called *One of Our Ain*. A new audience altogether however was reached recently. An Audible podcast was produced in Spring and launched late June 2024 at a well-attended event. The opening episode of the series made by production company Chalk and Blade was warmly received and followed by an interesting Q & A session.

To reach no 1 in Audible's UK charts of summer releases was an incredible achievement. Thousands of 5-star reviews by listeners demonstrate that Moira and her story is certainly of interest to many and is still at the heart of our endeavours at MAF. The charity is the best legacy possible to ensure future generations are protected in a way she herself was not; turning 25 shortly is a significant milestone we will celebrate with our staff, volunteers, well-wishers and all who have made this possible.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

STRUCTURE, GOVERNANCE & MANAGEMENT

The Governing document is referred to as The Constitution. The charitable company is controlled by its memorandum and articles of association, and constitutes therefore a limited company, one which is also limited by guarantee, and also as defined by the Companies Acts. The Constitution was revised to meet OSCR requirements 31 March 2019, and lodged at Companies' House.

Induction and training of new Trustees: We had 3 resignations at our last AGM. Mina Campbell left after a decade of service as did Paul Di Mascio and Stephen McLellan. Rukhsana Saleem returned from a sabbatical. Angela Donaldson and Kerry McGhee settled well and have contributed to key areas of work. Angela has been able to assist Treasurer Sheena Pollock with financial analysis and cost projections, and Kerry has been able to advise on HR & Employee rights.

A development day is planned for October 2024 where staff and Board will welcome Mary Hagan who commences as a new trustee. All potential Board Members must follow due process to become a Trustee, then have specific training as required; several courses have been undertaken over the year. Dr Javita Narang has taken on the Safeguarding role. The CEO and one other staff member have responsibility for PVG compliance. All MAF staff, Trustees, therapists and volunteers complete mandatory police disclosures.

Organisational structure 2023-2024

There have been minor changes to the operational structure. The staff continues to be led by Director Gillian Urquhart, with Maria Hanlon as Service Delivery Manager having responsibility for co-ordination and evaluation of operational services. Margaret Mills continues as Family Co-ordinator. Chaimae Baqqari continues to have a remit for BAME groups. Audrey Leckie's role changed to help coordinate the Positive Steps Project work. Our Training Portfolio has been enhanced by both Audrey and Kirsten Jorgensen gaining accreditation as Safe Hands Trainers through the UK Protective Behaviours Partnership. Leigh Robinson remains as Finance Manager, while Kirsten continues the role of Administrative Supervisor. Debbie White covered reception and admin services till Stephanie Flood's role could be replaced in summer. Laura Fawcett moved into a dual role as Positive Steps Project Worker for 3 days per week combined with 2 as Office Administrator. Janine Lamont has successfully carried out her role of Manager at the Glasgow Hub from April and recruited several staff posts. Over the year, sessional therapists utilised at both centres averaged around 13 people.

Chairs since launch of Charitable Company:

Adam Ardrey	2000-2002
Fiona Leggat	2002-2004
Cath Thomson	2004-2008
Janet McGill	2008-2010
Paul Pia	2010-2015
Maggie Docherty	2015-2022
Peter McCrossan	2022-Present

Honorary Patron - Janet Anderson Hart

Honorary Founder - Sandra Brown OBE (received for services to Child Protection in Scotland.)

International Ambassador- Dr. Matthew McVarish, actor, writer and award-winning Human Rights activist, United Nations Member, Top Scot Glenfiddich *Spirit of Scotland Awards* 2014, Campaigner of the Year Runner Up, *Scottish Politician Awards*, 2014. Scottish Charities Champion 2015-16

Matthew's TEDx Talk : "*You Actually Can*" may be seen on his website www.matthewmcvarish.com.

Matthew's book *The Truth Noone Tells Teenagers* is given freely by Matty to Clients at our premises.

Company Members -Sandra Brown, Sheena Pollock, Paul Pia, Phil Wheeler, Maggie Docherty with Peter McCrossan (ex-officio.)

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

Board Advisers - Marcello Mega, Matthew McVarish, John Jess, Kirstin Naismith and Paul Pia advise as required, on areas of expertise: they need not attend Board Meetings but may do so. All Board Members and Advisers, work in a voluntary capacity as do Company Members who appraise the Board's performance annually.

ORGANISATIONAL FORMAT:

The Board consists of Office Bearers (Chair, Treasurer, Secretary) the Trustees, and Advisers as required. CEO Gillian Urquhart is over all staff, therapists, and volunteers and attends Board Meetings. Kirsten Jorgensen has taken responsibility for Minutes since Mina Campbell vacated the role of Secretary. It is hoped this office bearer role will be replaced at our AGM November 2024.

WIDER NETWORKS OF THE ORGANISATION:

MEMBERSHIPS

- Member of Scottish Council for Voluntary Organisations.
- Member of Volunteer Action North Lanarkshire, and South Lanarkshire.
- Member of VOCFS, Victims Organisations Collaboration Forum Scotland.
- Member of COSCA, Counselling and Psychotherapy in Scotland.
- Member of the Cross-Party Parliamentary Working Group on Survivors of CSA.
- Member of VANL's Children and Families Forum Lanarkshire.
- Member of the Scottish Human Rights Consortium.
- Member of N Lanarkshire CVS Mental Health and Wellbeing Network

COLLABORATIVE LINKS

- Children 1st, incorporating Childline and Parentline.
- Kingdom Abuse Survivors Project, and Safe Space, Dunfermline, Fife.
- Rape Crisis Lanarkshire.
- Break the Silence, Kilmarnock, Ayrshire.
- WRASAC in Dundee, WRASAC in Perth and Kinross.
- FAMS (Families Affected by Murder and Suicide)
- First Tier.
- Victim Support Scotland.
- Scottish Women's Aid.
- Stop It Now.
- With Kids.

Over MAF's history, we have also had regular liaison with the following organisations:

Addiction Services, Social Work, Barnardos, Criminal Justice, Glasgow Links Practitioners, GAMH, Health in Mind, Scottish Association for Mental Health, Future Pathways, NHS, GPs, Health Visitors, Health & Social Care Alliance Scotland, Citizen's Advice Bureau, Routes to Work, Glasgow Council on Alcohol, Self-Management Network, Thriving Survivors, Inspiring Scotland, Wellbeing Scotland.

We may contact Witness Service, Crown Office Procurator Fiscal Service, and also VIA (Victim Information and Advice) to provide support to clients going through the judicial process, liaising with the Criminal Injuries Compensation Authority, Victim Support Scotland, and also with Police Scotland.

We have informal links with a number of other agencies which support survivors south of the Border including NAPAC the national association for people who have experienced abuse in childhood, and also some which deal with offenders eg, Stop It Now (Scotland). MAF signposts those concerned about offenders to other agencies, where offending behaviour may be discouraged with support.

The Moira Anderson Foundation

Trustees' report (INCLUDING DIRECTORS' REPORT) (continued)

for the year ended 31 March 2024

RISK MANAGEMENT

The Board appointed Ellis Whittam providers of employment law, HR and Health & Safety Services, to minimise the Regulatory Risk of non-compliance in 2010 and this has proved satisfactory. Their role covers all staffing aspects. It ensures provision of a dedicated legal adviser, with any employment related claim robustly defended on behalf of MAF. The insurance also provides cover for any compensation awarded to an individual against the charitable company amounting to £100K with an annual cap of £1 million. This arrangement continues for the period 2024-2025.

FINANCIAL REVIEW

The net surplus of the charitable company in the year was £27,500 (2023: net deficit £34,038) and net assets as at 31 March 2024 were £365,133 (2023: £337,633). Of those reserves, £127,499 (2023: £121,422) are restricted for specific purposes with £237,634 unrestricted reserves (2023: £216,211).

Reserves Policy

The members of the Board of Trustees along with the Company Members have continued to monitor reserve funds with due diligence. To meet ongoing operational requirements, the Board considers that total reserves equivalent to four months of total expenditure remains appropriate, which is approximately £272,000. This would be required in either a crisis situation, or the winding up of operational services to cover all mandatory criteria, e.g. redundancies for permanent staff. The total reserves amount to £365,133 and so cover the level required above. The free reserves, which are defined as unrestricted funds not tied up in fixed assets at the year-end, totalled £207,414 which is sufficient to cover over 12 months of unrestricted expenditure based on current year levels.

The funding landscape continues to be challenging, and in particular unrestricted income continues to be difficult to achieve. Despite this and with regular financial monitoring the current forecast for the 2024/25 outturn does not indicate a material uncertainty with respect to going concern.

Approval of the Trustees' Annual Report

At the time of approving this report, the Board of Trustees are aware of no relevant audit information of which the charitable company's auditor is unaware and have taken all steps that they ought to have taken as a member of the Board of Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Auditor

In accordance with the company's articles, a resolution proposing that Henderson Loggie LLP be reappointed as auditor of the company will be put at a General Meeting.

Approved by order of the Board of trustees on 25 November 2024 and signed on its behalf by:



P. McCrossan
Chair & Trustee

The Moira Anderson Foundation

Statement of Trustees' Responsibilities

for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 applicable Charities SORP (FRS102);
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable 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 corporate and financial information included on the charitable company's website.

The Moira Anderson Foundation

Independent auditor's report

to the members and Trustees of The Moira Anderson Foundation

Opinion

We have audited the financial statements of The Moira Anderson Foundation (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the charitable company for the purpose of company law) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Moira Anderson Foundation

Independent auditor's report (continued)

to the members and Trustees of The Moira Anderson Foundation

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report, included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

The Moira Anderson Foundation

Independent auditor's report (continued)

to the members and Trustees of The Moira Anderson Foundation

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

As part of our planning process:

- We enquired of management of the systems and controls the charitable company has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company. We determined that the following were most relevant: Health and Safety; Data Protection Act 2018; employment law (including the payroll and pension regulations); and compliance with the UK Companies Act, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts Regulations 2006;
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which presents a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The Moira Anderson Foundation

Independent auditor's report (continued)

to the members and Trustees of The Moira Anderson Foundation

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

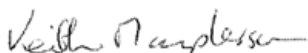
- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including OSCR;
- Reviewing board minutes and key policies in place;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular the valuation of tangible fixed assets, the valuation and recoverability of debtors, and the application of accruals and deferred income; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Keith Macpherson (Senior Statutory Auditor)
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Statutory Auditor

11 – 15 Thistle Street
Edinburgh
EH2 1DF

Date: 28 / 11 / 2024
Date:

The Moira Anderson Foundation

**Statement of financial activities
(including the income and expenditure account)**

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	146,036	666,276	812,312	147,843	599,087	746,930
Charitable activities	4	4,114	-	4,114	9,389	-	9,389
Other trading activities	5	22,971	-	22,971	19,968	-	19,968
Investments	6	3,873	-	3,873	206	-	206
Total income		176,994	666,276	843,270	177,406	599,087	776,493
Expenditure on:							
Raising funds	7	4,510	-	4,510	6,685	-	6,685
Charitable activities	8	168,063	643,197	811,260	210,106	593,740	803,846
Total expenditure		172,573	643,197	815,770	216,791	593,740	810,531
Net income/(expenditure)		4,421	23,079	27,500	(39,385)	5,347	(34,038)
Transfers between funds		17,002	(17,002)	-	5,755	(5,755)	-
Net movement in funds	10	21,423	6,077	27,500	(33,630)	(408)	(34,038)
Reconciliation of funds:							
Fund balances at 1 April 2023		216,211	121,422	337,633	249,841	121,830	371,671
Fund balances at 31 March 2024		237,634	127,499	365,133	216,211	121,422	337,633

The notes on pages 23 to 35 form part of these financial statements.

The Moira Anderson Foundation

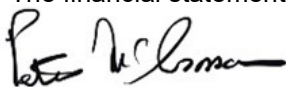
Balance sheet

as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		30,219		29,556
Current assets					
Debtors	14	21,619		46,748	
Cash at bank and in hand		360,378		315,509	
		381,997		362,257	
Creditors: amounts falling due within one year	15	(47,083)		(54,180)	
Net current assets			334,914		308,077
Total assets less current liabilities			365,133		337,633
Net assets excluding pension liability			365,133		337,633
Net assets			365,133		337,633
The funds of the charity					
Restricted income funds	17		127,499		121,422
Unrestricted funds			237,634		216,211
			365,133		337,633

The notes on pages 23 to 35 form part of these financial statements.

The financial statements were approved by the Trustees on 25 / 11 / 2024 and were signed on its behalf by



Peter McCrossan
Chair & Trustees

Company registration number SC205665 (Scotland)

The Moira Anderson Foundation

Statement of cash flows

for the year ended 24 March 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		58,477		(26,739)
Investing activities					
Purchase of tangible fixed assets		(17,481)		(6,450)	
Investment income received		3,873		206	
Net cash used in investing activities			(13,608)		(6,244)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			44,869		(32,983)
Cash and cash equivalents at beginning of year			315,509		348,492
Cash and cash equivalents at end of year			360,378		315,509
Represented by: Cash at bank			360,378		315,509

The Moira Anderson Foundation

Notes to the financial statements

for the year ended 31 March 2024

1 Accounting policies

Charity information

The charitable company is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 3 Mayisbank Street, Airdrie, North Lanarkshire ML6 0JA.

1.1 Accounting convention

These financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation

The Moira Anderson Foundation meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below

The financial statements are prepared in sterling which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £. They include the results of the charitable company's operations as indicated in the Report to the trustees, all of which are continuing.

1.2 Going concern

The trustees are aware that the charitable company have a net surplus on unrestricted funds of £21,423 during the year ended 31 March 2024 and also retains sufficient total reserves of £365,133 to satisfy the overall reserves policy of £270,000. Overall cash balances also remain strong.

The funding landscape has become ever more challenging over the last 12- 18 months and during the financial year, the trustees were required to pay ever closer attention to budgets and forecasts and consider the funding opportunities available to the charity. Forecasts for the remainder of financial year 2024/25 show unrestricted free reserves are available to cover the charitable company's core operating and overhead costs. In looking 12 months ahead from the date of approval of these financial statements, while securing core and project funding remains very difficult, the trustees are of the opinion that the charitable company is in a stronger position than at this time last year, with a stronger pipeline of confirmed and likely funding.

The trustees are of the opinion that, as in prior years, further funding will be obtained and are continuing to maintain close control over the operational finances and are willing to take cost-saving actions if necessary. In particular, additional emphasis has been placed upon applying for additional funding and a focus on securing unrestricted funding to support core costs.

The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that it is appropriate to continue to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the trustees.

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

1 Accounting policies (continued)

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Where restricted funds are received for the purpose of purchasing fixed assets the restriction is deemed fulfilled and a transfer made to unrestricted funds when the assets are purchased.

1.4 Income

All income including donated services is included on the statement of financial activities when the charitable company is entitled to the income, it is probable it will be received and the amount can be quantified with reasonable accuracy. The value of services provided by volunteers has not been included in these accounts.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds

These comprise the costs associated with attracting donations.

Expenditure on charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

1.6 Tangible fixed assets

Only items costing more than £1,500 will be capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment	25% straight line
Fixtures and fittings	20% straight line

1.7 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

1.8 Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Basic financial assets

Debtors are recognised at the settlement amount due.

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

1 Accounting policies (continued)

Basic financial liabilities

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.9 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.10 Retirement benefits

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution salary sacrifice pension scheme. Contributions payable to the pension schemes are charged to the statement of financial activities in the period to which they relate.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Useful life of tangible fixed assets

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence. Fixed assets are also assessed as to whether there are indicators of Impairment.

Accruals

Trustees estimate the requirements for accruals using post year end information and information available from detailed budgets. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

3 Income from donations and legacies

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	<u>146,036</u>	<u>666,276</u>	<u>812,312</u>	<u>147,843</u>	<u>599,087</u>	<u>746,930</u>

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

3 Income from donations and legacies – detail (cont.)

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts						
Total restricted grants (see note 15)	-	666,276	666,276	-	599,087	599,087
Leathersellers	20,000	-	20,000	20,000	-	20,000
Leathersellers - Cost of Living	-	-	-	15,000	-	15,000
Robertson Trust	37,000	-	37,000	37,000	-	37,000
Robertson Trust - Cost of Living help	3,700	-	3,700	5,550	-	5,550
International Beverage Award	10,000	-	10,000	-	-	-
Unrestricted donations - Winning Leishman	15,150	-	15,150	36,000	-	36,000
Inspiring Scotland - SOCAS	-	-	-	12,129	-	12,129
Other donations received	60,186	-	60,186	22,164	-	22,164
	<u>146,036</u>	<u>666,276</u>	<u>812,312</u>	<u>147,843</u>	<u>599,087</u>	<u>746,930</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Provision of counselling, support and seminars	4,114	9,389
	<u>4,114</u>	<u>9,389</u>

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	22,971	19,968

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,873	206

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Advertising	39	1,100
Other fundraising costs	4,471	5,585
Total costs	4,510	6,685

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

8 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Training and education	13,212	17,489
Counselling and support	531,471	531,548
	<u>544,683</u>	<u>549,037</u>
Share of support and governance costs (see note 9)		
Support	254,119	239,260
Governance	12,458	15,549
	<u>811,260</u>	<u>803,846</u>
Analysis by fund		
Unrestricted funds	168,063	210,106
Restricted funds	643,197	593,740
	<u>811,260</u>	<u>803,846</u>

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	149,392	140,153
Premises	54,223	55,816
Equipment hire, maintenance and depreciation	32,871	30,528
Telephone, postage and stationery	17,312	12,437
Bank charges	321	326
Governance – legal and professional	4,538	7,929
Governance – audit fee	7,920	7,620
	<u>266,577</u>	<u>254,809</u>
Analysed between:		
Charitable activities	<u>266,577</u>	<u>254,809</u>

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,920	7,620
Depreciation of owned tangible fixed assets	16,818	13,323
	<u><u> </u></u>	<u><u> </u></u>

11 Trustees

As a Board member Sandra Brown was reimbursed for expenses in the period of £2,439 (2023: £2,739). Included in expenses was £2,282 (2023: £2,650) in relation to training courses run by Sandra Brown. No other trustees received reimbursement of expenses during the year to 31 March 2024.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management, administration and fundraising	7	5
Support workers	18	13
	<u> </u>	<u> </u>
Total	25	18
	<u><u> </u></u>	<u><u> </u></u>

Employment costs

	2024	2023
	£	£
Wages and salaries	438,396	400,997
Social security costs	25,109	26,993
Other pension costs	32,125	30,825
	<u> </u>	<u> </u>
	495,630	458,815
	<u><u> </u></u>	<u><u> </u></u>

The key management of the charitable company are deemed to be the Director and the Senior Administrators. The remuneration of key management including employers NI (but excluding adjustment for holiday pay accrual) was £64,137 (2023: £66,268) and employer pension payments were £4,768 (2023: £4,762).

There were no employees whose annual remuneration was more than £60,000.

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

13 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	14,105	75,527	89,632
Additions	-	17,481	17,481
At 31 March 2024	<u>14,105</u>	<u>93,008</u>	<u>107,113</u>
Depreciation and impairment			
At 1 April 2023	13,092	46,984	60,076
Depreciation charged in the year	506	16,312	16,818
At 31 March 2024	<u>13,598</u>	<u>63,296</u>	<u>76,894</u>
Carrying amount			
At 31 March 2024	<u>507</u>	<u>29,712</u>	<u>30,219</u>
At 31 March 2023	<u>1,013</u>	<u>28,543</u>	<u>29,556</u>

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	8,138	2,614
Other debtors	2,807	2,457
Prepayments and accrued income	10,674	41,677
	<u>21,619</u>	<u>46,748</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	14,557	10,242
Trade creditors	17,838	29,627
Accruals and deferred income	14,688	14,311
	<u>47,083</u>	<u>54,180</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>32,125</u>	<u>30,825</u>

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Awards For All	-	9,900	(5,196)	-	4,704	-	(4,704)	-	-
Scottish Government - Survivor Fund	-	209,125	(209,201)	76	-	209,125	(209,318)	193	-
Glasgow Community Fund	-	-	(2,854)	-	(2,854)	119,268	(116,485)	71	-
Barcapel Foundation	-	13,440	(6,960)	-	6,480	-	(6,481)	1	-
Big Lottery Fund - Improving Lives	38,338	127,728	(128,213)	-	37,853	130,462	(126,137)	-	42,178
Big Lottery - Improving Lives Uplift	-	-	-	-	-	6,523	(6,523)	-	-
BBC Children in Need	9,339	27,771	(28,148)	-	8,962	27,816	(26,519)	-	10,259
Kilpatrick Fraser	3,481	1,382	(3,481)	-	1,382	-	(1,387)	5	-
Clothworkers	-	10,000	(660)	(1,590)	7,750	-	(1,769)	(5,981)	-
Health & Social Care Alliance Scotland	9,485	29,954	(32,800)	-	6,639	-	(6,660)	21	-
GCVS Wellbeing Fund	-	9,600	-	-	9,600	-	(1,557)	-	8,043
BOS Invest Fund	5,780	29,035	(29,034)	-	5,781	29,035	(29,042)	-	5,774
BOS 10% uplift	-	2,904	(2,904)	-	-	4,355	(4,355)	-	-
Hospital Saturday Fund	-	10,000	(5,151)	-	4,849	-	(4,920)	71	-
Stafford Trust	4,800	-	(3,364)	-	1,436	-	(1,366)	(70)	-
RS Macdonald Trust	11,815	14,897	(15,798)	-	10,914	15,195	(15,020)	-	11,089
Make Tiny Changes	-	7,200	(2,906)	-	4,294	-	(4,294)	-	-
NHS Greater Glasgow & Clyde	-	9,600	-	-	9,600	-	-	-	9,600
Filial and Art Therapy - CYPFEIF	-	26,250	(26,608)	358	-	26,250	(25,248)	-	1,002
Agnes Hunter Trust	-	-	-	-	-	8,020	(3,251)	-	4,769
Access To Work DWP	-	-	-	-	-	3,854	(3,989)	135	-
Land Trust Funding	-	-	-	-	-	11,500	-	(11,500)	-
VANSLAN -Health & Wellbeing	-	-	-	-	-	5,782	(109)	-	5,673

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

17 Restricted funds (continued)

Glasgow Mental Health & Wellbeing	-	-	-	-	-	9,970	-	-	9,970
NHS GGC	-	-	-	-	-	7,500	-	-	7,500
Small Grants	38,792	60,301	(90,462)	(4,599)	4,032	51,621	(44,063)	52	11,642
	<u>121,830</u>	<u>599,087</u>	<u>593,740</u>	<u>(5,755)</u>	<u>121,422</u>	<u>666,276</u>	<u>643,197</u>	<u>(17,002)</u>	<u>127,499</u>

Transfers between funds represent either the clearance of deficits on restricted funds or the release of restricted funds when the project has concluded and there is no clawback in relation to underspends.

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

17 Restricted funds (continued)

The purpose and use of restricted income funds included are as follows:

Awards For All	Training of trainers for Safe Hands
Scottish Government – Survivors fund	Core funds to support over 16's
Glasgow Community Fund	Funding for Glasgow Hub
Barcapel Foundation	Trauma counselling & complementary therapies at Glasgow Hub
Big Lottery Fund – Improving Lives	The continuation of Positive Steps & salary costs for CSO & family worker
BBC Children in Need	Counselling and play counselling support
Filial Art Therapy - CYPEIF	Funding for CYP counselling
Kilpatrick Fraser	Funding towards capital purchases
Clothworkers	For internal security and kitchen refurbishment
Health & Social Care Alliance Scotland	Funding for satellite service in Glasgow
GCVS Wellbeing Fund	Counselling costs at Glasgow Hub
BOS Invest Fund	Funding for Client Support Officer
Hospital Saturday Fund	Funding for adult counselling
Stafford Trust	Funding for room hire at Glasgow Hub
WCT Trust	Funding for under 25 Client Support Officer & counselling
RS Macdonald Trust	Funding for CYP Client support Officer & counselling
Land Trust Funding	Funding to upgrade the front garden
Make Tiny Changes	Therapeutic group for young people
NHS Greater Glasgow & Clyde	Contribution towards delivery of integrative therapy at Glasgow Hub
Agnes Hunter Trust	Funding to extend Self Management Services at Glasgow Hub
Access To Work DWP	Funding for work support items
VANSLAN - Health & Wellbeing	Funding for staff/room hire for HOH courses by PS staff
Glasgow Mental Health & Wellbeing	Funding for covering the continuation of the PSG until May 2025 and 2 HoH courses
NHS GGC	Contribution towards support services within Glasgow City
Small Grants	Various small grants for different purposes

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>216,211</u>	<u>176,994</u>	<u>(172,573)</u>	<u>17,002</u>	<u>237,634</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>249,841</u>	<u>177,406</u>	<u>(216,791)</u>	<u>5,755</u>	<u>216,211</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	30,219	-	30,219
Current assets/(liabilities)	<u>207,415</u>	<u>127,499</u>	<u>334,914</u>
	<u>237,634</u>	<u>127,499</u>	<u>365,133</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	29,556	-	29,556
Current assets/(liabilities)	<u>186,655</u>	<u>121,422</u>	<u>308,077</u>
	<u>216,211</u>	<u>121,422</u>	<u>337,633</u>

The Moira Anderson Foundation

Notes to the financial statements (continued)

for the year ended 31 March 2024

20 Operating lease commitments

Lessee

	2024 £	2023 £
Within one year	27,000	27,000
Between two and five years	104,100	108,000
In over five years	-	54,000
	<u>131,100</u>	<u>189,000</u>

21 Related party transactions

Total donations received from trustees during the year without conditions were £790 (2023: £352).

22 Ultimate controlling party

The charitable company is controlled by its trustees, no individual trustee has overall control.

	2024 £	2023 £
23 Cash generated from operations		
Surplus/(deficit) for the year	27,500	(34,038)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,873)	(206)
Depreciation and impairment of tangible fixed assets	16,818	13,323
Movements in working capital:		
Decrease/(increase) in debtors	25,129	(4,500)
(Decrease) in creditors	(7,097)	(1,318)
Cash generated from/(absorbed by) operations	<u>58,477</u>	<u>(26,739)</u>

24 Analysis of changes in net funds

The charitable company had no debt during the year.