

**POSITIVE REALITIES**

(Scottish Charitable Incorporated Organisation)

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**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

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Charity no: SC046016

**POSITIVE REALITIES  
(Scottish Charitable Incorporated Organisation)**

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

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<b>CONTENTS</b>	<b>Page</b>
Report and Financial Statements	3 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes forming part of the Financial Statements	13 - 21

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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The Trustees submit their annual report together with the financial statements for Positive Realities for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Board have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Our purpose and activities**

**What do Positive Realities do?**

Positive Realities provides a range of services with the aim to improve life outcomes for young people and their parents and carers living in the Lothians. Growing up and living independently is full of change and challenge for the whole family. Young people are making new friends, dealing with new, powerful emotions, gaining confidence and skills, exploring subject and career choices - to name just a few. Parents and carers are adjusting to the changing needs of young people, trying to provide guidance and may be worried about mental health or emotional wellbeing.

These services, based on positive psychology approaches, include: life coaching, additional support, personal development workshops and our Social Hub for socially isolated and lonely young people.

Our services are currently available to young people, young adults and their parents/carers living in Edinburgh who would benefit from short to medium term support to improve resilience, confidence and gain greater control over, and satisfaction with, their lives.

The pressures faced by young people and young adults are significant, with unemployment, school and other problems a reality for many amongst this age group. Making the transition to a satisfying and meaningful adulthood can be even more challenging for those already vulnerable due to poverty, family difficulties and personal difficulties. Our services are designed to help young people make positive changes to their lives and provide support and guidance along the way.

We work alongside young people and young adults to help increase their confidence and ability to feel positively about themselves. This may be especially needed during times of their life when significant changes or difficulties are encountered. It may also be needed when people want to try new ways of living, such as becoming more active, gaining new skills or giving up negative habits.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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**Achievements and Performance**

**In 2017/18 the Charity:**

During this year a total of exactly 100 referrals were made to Positive Realities, representing an increase of 32% on the previous year. A total of 13 were referred for the social hub. Of 56 clients referred for one to one interventions, 30 clients received between 6-8 sessions of life coaching, with a further 15 not engaging. 33 clients received a total of 220 hours additional support, making up a shortfall from the previous year. The age profile was somewhat older than last year, with 40% of referrals for those aged 12-14 years, 31% for youths aged 15-17 years and 29% aged 18-25 years. One to one interventions successfully improved the wellbeing of recipients (using the WEMWB - Warwick-Edinburgh Mental Wellbeing Scale) from 44.3 to 52.0 following intervention. This demonstrates our ability to improve the wellbeing of our clients considerably, and to achieve wellbeing in line with the national average (50) than prior to intervention.

A wellbeing coaching course was devised and piloted with 11 participants, of which nine become coach volunteers with Positive Realities. The course was very well received, with personal and professional benefits for those attending. It was an intensive course delivered between January and March 2018 comprising 24 class-based hours, 33 self-study hours and 20 hours coaching practice required by participants.

The client spreadsheet for our core one to one and group interventions was radically overhauled at the start of 2018 due to our expanding operations and is now a better fit for the organisation as it continues to grow. This was undertaken by the Chairperson, an IT expert and the CEO working jointly. It was operationalised at the end of February 2018.

We exceeded our targets for delivering personal development workshops with 139 young people benefiting (target 120) across Edinburgh through a total of 14 personal workshops. 95% reported enjoying the workshop they attended, with 78% reporting they gained new ideas for their future or felt more confident as a result. In addition, a self-harm workshop was delivered to a S1 assembly at Gracemount High School of approximately 130 young people.

Following a break for the summer, the social Hub ran fortnightly sessions at Dancebase in Edinburgh City Centre. Each session, between eight to ten young people attended and three volunteers were supported to assist with running of the group. This allowed isolated and lonely young people a chance to develop their social skills, make friends and undertake interesting and fun activities. One of the volunteers successfully secured an Internship with Haribo in Holland towards the end of the period. Across all members, wellbeing scores increased from 39.0 to 46.9 following participation in the Hub, demonstrating overall life satisfaction had improved for the young people involved.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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**Achievements and Performance (continued)**

A project was run to support young care leavers moving into independent living. A total of five young people were supported during the year with advocacy, emotional support and practical assistance as required.

Two bi-annual newsletters were produced and distributed to our mailing list of 316 people including families and professionals. Six information stalls were held in two high schools at lunch time engaging directly with 96 young people. Our Facebook page continued to expand its reach and our Twitter account was also promoted and extended during this year.

In February 2018 the organisation ran a breakfast event at the Scottish Parliament to celebrate its fifth year since inception, hosted by Daniel Johnston MSP. This was extremely well received, with mainly young people giving inputs to those attending. A total of 37 people booked onto the event, mostly professionals from a wide range of sectors.

Staff participated in a range of partnership based initiatives including attending Children and Families Network meetings at Edinburgh Voluntary Organisations Council (EVOC), Young Carer Action group meetings and Edinburgh Carer Network meetings. The Chief Executive became a member representative on EVOC's Board of Management in November 2017.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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**Financial Review**

Total income for the year was £76,882; of this amount £71,231 was grant awards from various organisations and £5,651 was contributed from new revenue sources.

Expenditure for the year was £75,696. The foremost cost for the charity was staff costs which totalled £52,865.

The total surplus for the year was £1,186. The restricted funds incurred a surplus of £3,916 before transfers and the balance of the fund after transfers at 31 March 2018 totalled £5,731 (2017: £1,728). The unrestricted fund made a deficit of £2,730 before transfers and the balance of the fund after transfers at 31 March 2018 is £5,271 (2017: £8,088). The Trustees will continue to generate funds through their charitable activities and look for funding from external sources to be able to maintain the charitable objectives.

The Trustees consider this to be satisfactory.

**Principal funding sources**

The charity's principal funding sources are grants from public sources, in particular, Edinburgh City Council, NHS Lothian, The Robertson Trust, Corra Foundation and Trefoil. It also received several private donations during the period.

**Reserves policy and going concern policy**

In line with good practice, the Trustees aim to maintain reserves of around £19,000 which would enable the organisation to cover running costs for approximately three months.

**Risk management policy**

In developing our Strategic Plan, we undertook a process of assessing the major risks to which the charity is exposed, in particular, those related to the operations and financing of the charity. We have a risk management matrix in place on roles and responsibilities to mitigate exposure to risk and are satisfied that sufficiently effective systems are in place. We will continue to refine our approach over the coming Year.

**POSITIVE REALITIES  
(Scottish Charitable Incorporated Organisation)**

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

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**Plans for Future Years**

The Board of Management has agreed to more closely target fundraising activity to strengthen and support core services, notably interventions and learning opportunity initiatives, in the foreseeable future. This will allow the charity to strengthen and consolidate its key provision.

The operations database was radically overhauled during the year by the CEO and Chair, an IT consultant, with data migrated onto the new system. This provides a solid basis for growth of service delivery in future years as it now captures data from all core services (originally set up solely for coaching clients).

**Structure, Governance and Management**

Governing document

Positive Realities became a Scottish Charitable Incorporated Organisation (SCIO) on 29 September 2015 and a governing Constitution was put in place at that date. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

Appointment and training of Trustees

New Trustees are inducted by existing Trustees and their duties explained to them. Any person over the age of 16 who demonstrates a genuine commitment to the SCIO furthering its purposes may apply to be a Trustee. The Trustees may appoint new Trustees by way of resolution by majority vote at a Trustees meeting. Any Trustee may call a meeting.

Positive Realities publicises vacancies on our website and other social media. There is a recruitment process and a probation year for new Trustees.

Management

In October 2018, Carole Kelly, the founder of Positive Realities, stood down as CEO of the charity. Carole will continue to be involved in Positive Realities in her new role as Patron.

Helen Brown, who has considerable third sector experience, joined Positive Realities as General Manager in October 2018.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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**Key management personnel remuneration**

For the year ended 31 March 2018, the Trustees considered Carole Kelly and Susan Veitch to be the key management personnel of the charity. All Trustees give their time freely and no Trustee remuneration was paid in the year with exception of Carole Kelly and Susan Veitch who were paid a total of £22,925 for their roles as Chief Executive and Development Manager, respectively. Details of Trustee expenses and related party transactions are disclosed in note 11 to the accounts.

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

**Reference and administrative information**

Charity registration number	SC046016
Registered office	Bridgend Farmhouse, 41 Old Dalkeith Road Edinburgh, EH16 4TE
<b>Our advisers</b>	
Independent Examiner	Fiona E Haro, B Com (Hons), CA
Thomson Cooper Accountants	22 Stafford Street, Edinburgh, EH3 7BD
Bankers	Bank of Scotland plc, PO Box 1000, BX2 1LB

The Trustees and officers serving during the period and since the period end were as follows:

<b>The Board of Trustees</b>	Harry McLaren (Chair) Carole Kelly (resigned 25 April 2017; reappointed 10 April 2018; resigned 6 June 2018) Eric Dobbie (resigned 23 October 2017) Susan Veitch (resigned 8 February 2018) Marta Szpindor Rhona Dalrymple Sarah Johnston (resigned 30 November 2017) Claire Freeman (resigned 30 November 2017) Sarah Goulding Anna Gilmore (appointed 26 June 2017; resigned 30 November 2017) Mark Abraham (appointed 26 June 2017) Jody Rae (appointed 25 April 2017) James Carrier (appointed 15 August 2018) Ben Coburn (appointed 6 June 2018) Neil Cameron (appointed 6 June 2018)
<b>Key management personnel</b>	Carole Kelly, CEO (until 31 October 2018) Susan Veitch, Development Manager (until 8 February 2018) Helen Brown, General Manager (from 30 October 2018)



**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

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

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**Trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities in Scotland requires the Trustees to prepare financial statements which give a true and fair view of the charity's financial activities for each financial year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and the constitution of the SCIO. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**By order of the board:**

Harry McLaren  
Chair of the Board of Trustees



Date: 10 December 2018

**POSITIVE REALITIES  
(Scottish Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POSITIVE REALITIES**

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I report on the accounts of the charity for the year ended 31 March 2018 set out on pages 11 to 21.

**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 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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

..... *Fiona Haro* .....

Date: *13<sup>th</sup> December 2018*

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including Income & Expenditure Account)**  
**For the year ended 31 March 2018**

	Notes	Unrestricted General Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income:</b>					
Charitable Activities	3	-	71,231	71,231	69,647
Donations	4	4,425	-	4,425	-
Trading Activities	5	1,226	-	1,226	851
<b>Total income</b>		<b>5,651</b>	<b>71,231</b>	<b>76,882</b>	<b>70,498</b>
<b>Expenditure:</b>					
Charitable Activities	6	8,381	67,315	75,696	62,189
<b>Total Expenditure</b>		<b>8,381</b>	<b>67,315</b>	<b>75,696</b>	<b>62,189</b>
<b>Net income/(expenditure) and net movement in funds for the Year</b>		<b>(2,730)</b>	<b>3,916</b>	<b>1,186</b>	<b>8,309</b>
Transfer Between Funds		(87)	87	-	-
Reconciliation of funds:					
Total funds brought forward		8,088	1,728	9,816	1,507
<b>Total funds carried forward</b>		<b>5,271</b>	<b>5,731</b>	<b>11,002</b>	<b>9,816</b>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes at pages 13 to 21 form part of these financial statements.

**POSITIVE REALITIES**  
(Scottish Charitable Incorporated Organisation)

**BALANCE SHEET**  
As at 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Fixed assets</b>					
Tangible fixed assets	14	299	-	299	691
<b>Total fixed assets</b>		299	-	299	691
<b>Current assets</b>					
Debtors and accrued income		914	9,984	10,898	54
Cash at bank and in hand		5,048	464	5,512	16,360
<b>Total current assets</b>		5,962	10,448	16,410	16,414
<b>Liabilities</b>					
Creditors: amounts falling due within one year	15	990	4,717	5,707	7,289
<b>Net current assets</b>		4,972	5,731	10,703	9,125
<b>Net assets</b>		5,271	5,731	11,002	9,816
<b>The funds of the charity:</b>					
Restricted funds	16	-	5,731	5,731	1,728
Unrestricted funds	16	5,271	-	5,271	8,088
<b>Total charity funds</b>		5,271	5,731	11,002	9,816

The financial statements were approved by the Board on 10 December 2018 and signed on its behalf by:



Harry McLaren  
Chair of the Board of Trustees

The notes on pages 13 to 21 form part of these financial statements

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2018**

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**1. Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Realities 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) Reconciliation with previous Generally Accepted Accounting Practice**

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

**c) Preparation of the accounts on a going concern basis**

The Trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

**d) Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable activities is accounted for when earned.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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**e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time Trustees is not recognised and refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the year of receipt.

**f) Interest receivable**

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

**g) Fund Accounting**

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

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to its strategic management.
- Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis eg. estimated usage, staff costs by time spent.

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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**i) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the charity. The basis on which support costs have been allocated are set out in note 8.

**j) Tangible fixed assets**

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

Computer Equipment	33.3% straight line
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**k) Debtors**

Trade debtors and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at 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.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Pensions**

The Positive Realities does not operate a company pension scheme, and no contracting out certificate under the Social Security Pensions Act 1975 is in force. The Positive Realities contributes a sum equal to 5% of the salary of each employee towards any private pension taken out by that employee.

**POSITIVE REALITIES**  
(Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
For the year ended 31 March 2018

**2. Legal status of the charity**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 29 September 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 29 September 2015.

**3. Income from charitable activities**

	2018 Unrestricted £	2018 Restricted £	2018 Total £	2017 Total £
<b>Grant Income</b>				
EHCP / NHS Lothian	-	-	-	20,535
Edinburgh & Lothian Trust	-	1,850	1,850	1,200
Foundation Scotland	-	-	-	1,950
Edinburgh City Council	-	-	-	20,000
Big Lottery Awards for All	-	9,700	9,700	-
The Robertson Trust	-	14,000	14,000	14,000
City of Edinburgh Council Children and Families Main Grant	-	20,000	20,000	-
City of Edinburgh Council Children and Families Small Grant	-	9,984	9,984	-
Corra Foundation	-	5,534	5,534	-
Greggs Foundation	-	1,056	1,056	-
Trefoil House	-	5,000	5,000	-
Social Isolation & Loneliness	-	4,107	4,107	11,962
	-	71,231	71,231	69,647

**4. Income from donations**

	2018 Unrestricted £	2018 Restricted £	2018 Total £	2017 Total £
Donations	4,425	-	4,425	-
	4,425	-	4,425	-

**5. Income from trading activities**

	2018 Unrestricted £	2018 Restricted £	2018 Total £	2017 Total £
Fundraising	1,226	-	1,226	851
	1,226	-	1,226	851



**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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

	<b>Advancement of Citizenship and Community Development £</b>
Staff Costs	52,865
Depreciation	392
Training Costs	195
General Expenses	1,412
Advertising and Marketing	1,924
Consulting and Coaching	9,287
Support costs (see note 8)	8,643
Governance costs (see note 8)	978
	<hr/>
	75,696
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**7. Analysis of governance and support costs**

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertake (see note 6) in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs

**8. Analysis of support and governance costs**

	<b>General Support £</b>	<b>Governance function £</b>	<b>2018 Total £</b>	<b>Basis of apportionment</b>
Premises and insurance	4,621	-	4,621	Direct allocation
Telephone and internet	436	-	436	Direct allocation
Postage and stationery	1,184	-	1,184	Direct allocation
Subscriptions	412	-	412	Direct allocation
IT and software costs	517	-	517	Direct allocation
Travel costs	1,473	-	1,473	Direct allocation
Governance costs	-	18	18	Governance
Accountancy	-	960	960	Governance
	<hr/>			
<b>Total</b>	<b>8,643</b>	<b>978</b>	<b>9,621</b>	
	<hr/>			

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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**9. Net income/(expenditure) for the year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	392	340

**10. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel continued**

No employee received emoluments of more than £60,000 in either the current or prior year. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity was liable for contributions to employees' personal pension plans totalling £1,966 (2017: £1,027).

Carole Kelly and Susan Veitch were paid for employment with the charity the amount of £22,925 (2017: £24,470) in their roles of Chief Executive and Development Manager, respectively.

The key management personnel of the charity consisted of the management team of 2 people. The total employee benefits of the key management personnel were £nil (2017: nil)

The average number of employees during the year were as follows;

	<b>2018</b>	<b>2017</b>
Managerial Staff	2	2
Project Staff	2	3
	<hr/> 4	<hr/> 5

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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**11. Related Party Transactions**

There are no related transactions or amounts to report for the year (2017 : £nil)

**12. Government Grants**

Income from government grants comprises of grants provided to cover the day to day running costs of the organisation. See note 16 for more information and to the amount and source of these grants.

**13. Taxation**

The company is a registered charity and consequently no provision is considered necessary for taxation.

**14. Tangible fixed assets**

	<b>Total 2018 £</b>
<b>Cost</b>	
As at 1 April 2017	1,759
Additions in the year	-
Disposals in the year	-
	<hr/>
As at 31 March 2018	1,759
<b>Depreciation</b>	
As at 1 April 2017	1,068
Charge for the year	392
Disposal in year	-
	<hr/>
As at 31 March 2018	1,460
As at 31 March 2017	<hr/> 691
As at 31 March 2018	<hr/> 299

**15. Creditors: Amounts falling due within one year**

	<b>2018 £</b>	<b>2017 £</b>
Trade Creditors	18	1,375
Accruals	1,626	990
PAYE	449	817
Pensions Payable	190	-
Wages	3,424	-
Deferred Income	-	4,107
	<hr/>	<hr/>
	5,707	7,289
	<hr/>	<hr/>

**POSITIVE REALITIES**  
(Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
For the year ended 31 March 2018

**16. Analysis of charitable funds**

	At 1 April 2017 £	Incoming Resources £	Outgoing Resources £	Transfer £	At 31 March 2018 £
<b>Unrestricted Funds:</b>					
General	8,088	5,651	(8,381)	(87)	5,271
	8,088	5,651	(8,381)	(87)	5,271

	At 1 April 2017 £	Incoming Resources £	Outgoing Resources £	Transfer £	At 31 March 2018 £
<b>Restricted Funds:</b>					
Edinburgh & Lothian Trust	416	1,850	(1,498)	-	768
Social Isolation & Loneliness	1,177	4,107	(5,284)	-	-
Big Lottery Awards for All	-	9,700	(9,008)	-	692
The Robertson Trust	135	14,000	(14,222)	87	-
City of Edinburgh Council	-	20,000	(20,000)	-	-
Children & Families – Main Grant					
City of Edinburgh Council Children & Families - Small Grant	-	9,984	(9,716)	-	268
Corra Foundation	-	5,534	(2,692)	-	2,842
Greggs Foundation	-	1,056	(1,043)	-	13
Trefoil House	-	5,000	(3,852)	-	1,148
<b>Total funds</b>	1,728	71,231	(67,315)	87	5,731

Name of Fund	Description, nature and purpose of fund
Big Lottery Awards for All	Design and pilot coach training course
Robertson Trust	Provide one to one support, youth workshops and volunteer opportunities
CEC C&F Main Grant	Provide one to one support, youth workshops and volunteer opportunities
CEC C&F Small Grant	Provide one to one support to young care leavers

**POSITIVE REALITIES**  
**(Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2018**

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**16. Analysis of charitable funds continued**

Corra Foundation	Provide social opportunities for young isolated people
Edinburgh & Lothians Trust Fund	Print publications and provide CPD opportunities
Trefoil House	Provide social opportunities for young isolated people
Greggs Foundation	Develop and deliver self-harm workshops
Social Isolation & Loneliness	Provide social opportunities for young isolated people

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

	<b>General Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
Tangible fixed assets	299	-	299	691
Current assets	5,962	10,448	16,410	16,414
Current liabilities	(990)	(4,717)	(5,707)	(7,289)
Net assets	<b>5,271</b>	<b>5,731</b>	<b>11,002</b>	<b>9,816</b>