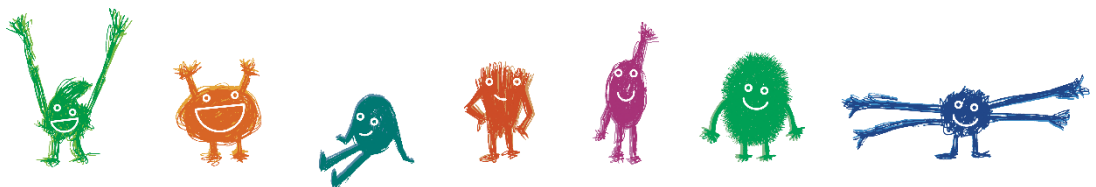


Registered No. SC 037461  
Charity Registration No. SC 011002

**SEAMAB**  
**(A company limited by guarantee)**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**



**Seamab**  
Care & Education

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**SEAMAB**

**(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION**

**Trustees**

Christopher J Stewart  
Kate Pryde  
Lee-Anne McAulay  
Andrew Chalmers

Robert Cook  
Margaret Alcorn  
Brendan Corkery

**Chief Executive**

Stuart Provan

**Registered Office**

Seamab  
Rumbling Bridge  
Kinross-Shire  
Scotland  
KY13 0PT

**Registered Number**

SC 037461

**Charity Registration Number**

SC 011002

**Bankers**

The Royal Bank of Scotland  
1 Albyn Place  
Aberdeen  
AB10 1BR

**Solicitors**

Sturrock, Armstrong & Thomson  
7A Dundas Street  
Edinburgh  
EH3 6QG

**Auditors**

Wylie & Bisset (Audit) Limited  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

**Website**

[www.seamab.org.uk](http://www.seamab.org.uk)

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

## **ANNUAL REPORT OF THE TRUSTEES**

### **From the Chair**

This past year has seen us all go through the second year of Covid. At Seamab we continued where we left off in 2020/21 with the staff continuing to deliver care and education in the same manner – providing consistency for our children and young people at a time when they needed it most. All of this despite the inevitable problems caused by staff illness, staff having to isolate and outbreaks of Covid within the homes.

On behalf of the Board, I need to emphasise just how much the hard work and dedication of the staff team is appreciated. The teams in care, education, support services, fundraising and facilities have worked tirelessly together to ensure that the young people were able to live and learn as normally and safely as possible. Staff made life positive and full of fun – as it should be for all children and young people – despite the obvious and ever-changing challenges.

Stuart Provan, in his second year in post as Chief Executive, has provided Seamab with stable and assured leadership. The Leadership Team has ably supported Stuart in his role. The Board is reassured that Seamab is making excellent progress.

At the turn of 2022 we were delighted with the news that we had received planning approval for our new school project. It has felt as though this has been a long time coming and we are delighted that we are moving ever closer to realising our aspiration for the children and young people of Seamab who need and deserve to experience the same standards within their educational environment as they would within a mainstream setting. Our commitment is absolute, and in this coming year we will launch a capital appeal to enable us to press on with our plans to build a school that meets the specialist needs of the young people at Seamab.

This year we reached a significant milestone in our on-going strategy. We are now registered to deliver secondary as well as primary education. This is a significant step for Seamab that will allow us to reduce transitions for young people who are comfortable with us and want to stay at Seamab, and it will allow us to build a secondary curriculum that meets their individual needs.

In the coming year we will increase our efforts to establish an “Up-to-18” home to accommodate the first group of young people who will access our new secondary service. We have a commitment to ‘Keep the Promise’ and, by following through on our plans, we can provide stability for young people who would otherwise face a move elsewhere.

During the year, one of our Trustees, Ray Baird, stepped down from the Board. We are grateful for his contribution and he leaves with our best wishes. We are delighted to welcome Andrew Chalmers on to the Board of Trustees. Andrew has a legal background and his experience will add diversity to the mix of skills on our Board.

Meetings of our Board during the year have continued but have happened ‘virtually’, due to the impact of the pandemic. In addition to the quarterly Board meetings, we have a Children and Young People’s Committee and a Development Committee which meet respectively. These committees meet regularly and report directly to the full Board.

The Covid pandemic continued to impact on our capacity to have meetings on site during the year. In the Spring of 2022, it was so heartening to begin to welcome visitors once again to Seamab. Our work at Seamab is based on the strength of our relationships at all levels of the organisation. Using virtual platforms has worked very well in keeping the Board in contact and up to date with Seamab. However, the return of face to face meetings with Board members able to visit the school and care campus has boosted everyone’s morale.

During the year we recruited a new Head of Education, a new HR manager, a Fundraising Manager and an In-house Psychologist. These are valuable roles that in this coming year and beyond, will bring benefits for the wider staff team and for the children and young people.

**SEAMAB**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT OF THE TRUSTEES (continued)**

As a Board we are absolutely delighted how the team at Seamab has managed this past year. Placing the needs of the children and young people at the very heart of what they do has been fantastic to see in the most difficult of times. The year ahead is very exciting with the Capital Appeal approaching and work continuing towards the creation of a new school. We look forward with anticipation to building on the successes achieved in 2021/22.

Chris Stewart  
Chair of the Board of Trustees

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

##### **From the Chief Executive**

The second year of the pandemic brought a sense of repetition to all our lives. As Seamab delivers care and education services to a group of young people who have faced many challenges in their lives, it has been our job to make sure that they got through this past year in the best way possible.

This has required a huge amount of energy and resilience from the staff team. Never before has teamwork, open communication and transparency been so important. During the year we have had many situations where staff have had to self-isolate and others step in so that our young people continued to have familiar faces supporting them in care and in school. Maintaining a sense of rhythm and routine and retaining a stable structure is vitally important in helping children and young people feel safe. Our staff team has gone above and beyond to deliver this kind of environment throughout the year.

Despite the challenges, we have not stood still with our plans to improve and enhance our service at Seamab. This year has seen us recruit a new post of Psychologist. By adding this role to our support for young people and staff, we provide a better co-ordinated Therapy Team that supports the assessment process for children and young people and ensures on-site psychological support that will help to shape our trauma-informed approach going forward. By being attentive in our aim to provide the best level of support for our care and education practitioners, we are convinced that this will support our aspiration to be at the forefront in our specialist area of residential care and education.

Communication and information sharing between care and education in establishments such as Seamab is critical in delivering a truly holistic service for young people. Linda Burke joined us in October 2021 as Head of Education and the way in which she has worked with Gary Gallacher (Head of Care) since that time is hugely encouraging for our future.

At Seamab, our school curriculum, alongside our wider and diverse approaches, supports the well-being of our children and young people. Our new Head of Education led on our application for secondary school registration. This involved a great deal of hard work and preparation, and I am delighted to say that registration for a secondary education service was achieved in January 2022.

During the year, Stirling University conducted a vital piece of research at Seamab that was initially delayed by the pandemic. The research was ambitious with an aim to better understand the everyday impact on children and young people in residential care who live and are educated within services that have therapeutic models of practice and aim to be "trauma informed." Seamab is delighted to have supported this important study that allowed us to invite an independent and critical observer into our service.

The researcher worked with us over many months and, by integrating within our teams and with our young people, the researcher was able to truly immerse himself within our practice. The study allowed for reflection and consideration as to how this immersive experience can have a wider impact through dissemination of the research findings. The research affirmed to us that the culture that exists at Seamab shines brightly. The environment was described as being fun, loving and a joyful environment for young people to grow up in.

The research report will draw attention to the experiences of children and staff in relation to what they believe generates change and recovery. It will support the development of a pilot framework for therapeutic care and, we hope, influence practice in Scotland, the UK and internationally.

As we approached the end of 2021/22, we had an inspection by our regulator, the Care Inspectorate. This was our first inspection for two years, due to the pandemic, and we were given a thorough examination over seven categories. We achieved three 6's (excellent) and four 5's (very good). This is an outstanding achievement. To achieve a grade of 6 is no easy task and to achieve three 6's is fantastic – a testament to the work of our Head of Care, Gary Gallacher, and all the care team. This affirms that Seamab is delivering on being sector-leading in our approaches for young people.

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT OF THE TRUSTEES (continued)**

Whilst we are of course delighted with this result, we continue to strive with a belief that we are truly on a journey of continuous improvement. I am convinced that Seamab will continue to push the boundaries so that we deliver the very best for our children and young people as a leading light within our sector.

Stuart Provan

Chief Executive

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

The young people in our care tell us what they like, and don't like, about Seamab. This is very important to us and helps us to shape and deliver our work. In this section you will read, in their own words, how they experience Seamab. We don't print their names or use children's images in any of our publications as we believe they have the right to decide when, and if, they want to tell people about their time at Seamab. We aim to provide an experience at Seamab that they can look back on with fondness and recognise a time where they had opportunities for adventure and exploration.

Here's what they had to say:

#### **From the children:**

- "This has been the best day of my life!" (one of our children recently experiencing an Epic Adventure for the first time)
- "I like living here. I go to Brownies, did you go to Brownies?"
- "Have you seen my room? It's really cool."
- "I've only been here a short time but I really like it. It's fun having other kids to play with."
- "Have you seen the ducks and chickens? Sometimes there are deer and they come really close."
- "I get time on my x-box and I like going to the library. I also like swimming and go quite often."
- "I can ski really well now. I learned from (a staff member) and we taught (another staff member)"

#### **Vision, Mission and Values:**

Vision:

That all children and young people are loved and respected. That they enjoy their childhood and achieve their full potential

Mission:

To provide a loving and caring school and home environment for children and young people up to 18 years of age with challenging or complex needs. We will build relationships where they learn to trust and be trusted, feel safe, and have fun. We will educate our children in ways that work for them as individuals, including through the outdoors, play and adventures. We will teach them crucial life skills in a stimulating and nurturing environment where every adult is focused on their happiness and wellbeing. We will enable them to grow up to be confident, contented and valued members of society. Their voices will be listened to and be at the heart of everything we do

Values:

- Caring and nurturing – we provide a safe, caring, and nurturing environment where relationships are key to all we do. We will continue to foster a positive environment with a focus on health and wellbeing
- Courageous - we accept the unique challenges of working with children with extremely complex backgrounds and needs. We will be resolute, brave and determined in doing whatever it takes to provide a loving, safe and fun environment.
- Resilience - we will build resilience within the young people we support so they can have happy, healthy and fulfilling lives. We will ensure staff are supported so they have the capacity, capability and creativity to meet the needs of the children, whatever those may be
- Ambitious - we are determined to help children and young people achieve their full potential, putting their individual needs at the heart of everything we do
- Excellence - we will seek to innovate and strive for excellence in all that we do



## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

##### **Who we are:**

Seamab is a company limited by guarantee with charitable status.

The Trustees are pleased to present their report and the audited accounts for the company and the charity for the year ending 31 March 2022. 'From the Chair' on pages 2 and 3, 'From the Chief Executive Officer' on pages 4 and 5 and the governance, company structure and company information on following pages form an integral part of this report.

Seamab is a charity providing care and education to children who have experienced great challenges in their young lives, with many experiencing trauma as a consequence. Our young people's needs are complex and varied and at Seamab we are committed to developing and providing effective services to give children a great deal of hope and opportunity for their futures.

Seamab welcomed its first child in 1988 and we opened the school on our current site in 2006. Our ethos, positive culture and values have been central to our continuity as a children's charity. We provide children and young people with a place where they can experience education and care that is delivered within a loving, nurturing and vibrant environment that is filled with fun and good humour. Seamab is a place where we recognise the differences in people, and we celebrate that.

We remain very grateful for the on-going involvement and commitment of Gerard Eadie CBE who first became a patron in 2017. Gerard has an outstanding record of commitment to charitable work within his own community and across Scotland. Through his company and his wider connections, he is able to champion supporting children and young people who have faced the types of challenges that our young people at Seamab have experienced. Gerard supports young people to realise their potential and we are delighted with our on-going association.

Our Board of Trustees provides strategic direction for the charity, overseeing the work of the leadership team and the subsequent delivery of our services. Trustees meet quarterly as a Board but also have designated sub-committees so that they are kept fully informed of the work of the organisation.

During the year there was a change in our Head of Education role, with Linda Burke coming into post in October 2021. Stuart Provan is Seamab's Chief Executive and the Leadership Team also includes Gary Gallacher (Head of Care), Jody Cannon (Outdoor Learning Coordinator), Kristine Johnson (HR Manager), Emma Graham (Finance Manager), Gillian Allan (Psychologist) and Derek Kirkaldy (Grants and Trusts Manager).

Our care and education teams rely upon support from colleagues in Administration, Facilities management, Finance, Fundraising, Catering, Health and Safety and Human Resources to ensure that we deliver a service of the highest quality.

##### **What we do:**

Seamab is recognised nationally for our specialist work with children. We care for and educate up to fifteen children who require intensive specialist support and we provide specialist education-only support for another six children. With our recent plans to expand our service offering for young people up to 18 years, we will be able to increase our capacity to up to 25 young people in coming years.

Children can arrive at Seamab from as young as age 5. We are located in rural Perth and Kinross. Our school building is on one campus, and we have a separate care campus where the children live in small groups of five in three different homes. The distance between the home setting and school is an aspect that children express as being a very good feature of living at Seamab.

The Scottish Government's commitment to residential childcare through the Care Review of 2020 led to the establishment of 'The Promise'. The Promise is a commitment to delivering on the findings of the Care Review. Seamab is truly committed to this initiative, and we view our role in contributing to change as being vitally important. We work hard to scrutinise what we do and why we do it, but we are also connected to wider networks such as Education through Care Scotland (EtCS), Coalition of Care Providers Scotland (CCPS) and the Doran Review. This enables us to be able to project our voice and experiences to affect wider positive change.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

Our role is to work closely with partners and commissioners in local authorities, including social workers and educational psychologists who refer children to us. The essential costs of supporting the child are met by the local authority, but we also fundraise to be able to offer our young people further opportunities that enrich their lives.

At Seamab, we are very committed to providing 'Epic Adventures'. This fantastic title came from one of our young participants, a young person at Seamab that just loved being part of something so exciting and new for him. The adventures include activities such as mountain biking, skiing, surfing and camping trips into the wilderness. Through raising additional funds, we are able to develop new initiatives that provide more opportunities for our young people to learn and grow whilst having new experiences that help them to build their capacity to be resilient.

All of our children have experienced circumstances in their formative years that have been extremely difficult. We need to be able to provide a caring and therapeutic environment across the whole of Seamab and we do this primarily through positive relationships. Our staff team is diverse and collectively we provide a wrap-around service for our young people. At Seamab we have care and education staff and the relationships that exist between our young people and our support service staff is also vitally important.

Our children can feel frightened, distressed or angry and they need, more than anything, adults who care for them in a consistent and reliable manner. We strive to create a nurturing and caring culture at Seamab that everyone can feel part of.

Research tells us that children and young people who are looked after away from home are many times more likely than other children to achieve less well in school, to experience mental health challenges, and are more likely to be involved with the judicial system. At Seamab, we are aware of the brain's ability, with love and unconditional support, to recover from adverse experiences and every day we strive to increase the life opportunities of the young people who come to Seamab.

#### **How we work with children and young people:**

We appreciate the uniqueness of each young person and we shape our work to meet their individual needs. Our work continues to be built upon a foundation of trauma informed practice with Dyadic Developmental Practice (DDP), a respected therapeutic approach, at the heart of our work. All our staff are trained in DDP and understand how best to communicate and work with children and young people affected by early life trauma. We provide in-house PACE (Play, Acceptance, Curiosity and Empathy) training which underpins the principals of DDP.

#### **Education**

##### **Leadership and Management**

As a school we are currently experiencing a period of transition. We appointed a new Head of Education, Linda Burke, in September 2021 as well as two new teachers and an Education Support Worker.

During what continues to be a challenging time across the organisation, due the impact of absences from sickness and Covid, the continued dedication of our staff towards our children and young people is evident. There is a real sense of community which is vital as we have worked through the unique challenges of 2021/22. It has been warming to see all staff from across all teams and departments come together to limit the impact on our children and young people and to ensure that they remain at the centre of all that we do.

##### **Learning Provision**

Due to the expansive outdoor learning opportunities available, our children and young people continue to challenge themselves, many of them overcoming fears and anxieties to participate in activities such as rock climbing, skiing and biking. This remains central to our curriculum.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

As part of a school self-evaluation strategy, the education team is undertaking an evaluation of our curriculum, and our curriculum rationale – reflecting on what is working well, what needs to improve and its impact on our children and young people. Engaging in this process regularly ensures we continue to strive towards delivering high-quality learning experiences, focusing on well-being and embedding skills for learning, life and work and that we improve educational outcomes for all our learners so that they can secure a positive post-school destination.

We hope to introduce some changes to the rhythms and routines of our school week moving forward. With consideration being given to the breadth and totality of experiences offered, and with Covid restrictions easing, we hope to offer additionality and variety to our children and young people's experiences.

#### **Successes and Achievements**

A significant moment for Seamab School was the Change of Registration visit from Education Scotland in January 2022. Seamab is now registered as an all-through Primary and Secondary special residential school with a maximum roll of 25 young people.

As a result, the Head of Education is now exploring options that will contribute to ensuring all our children and young people reach their positive destination. This includes engaging with organisations such as the Scottish Qualifications Authority (SQA), Skills Development Scotland (SDS) and Developing the Young Workforce (DYW), establishing links with local businesses and schools, as well as developing school-college partnerships.

This coincides with the ongoing planning and development of a new school building that is moving closer to becoming a reality for Seamab and our young people.

#### **Therapy Team**

Investment in supporting and developing therapeutic intervention at Seamab has been ongoing and over the last few years has seen the addition of a Play Therapist, a Speech and Language Therapist and a Senior Therapy Practitioner. Most recently, this team was expanded with the recruitment of a Psychologist, Gillian Allan.

The primary role of this post is to lead and develop the therapeutic team, support psychological understanding around the developmental and educational needs of the children and young people at Seamab and support the development of appropriate assessment and intervention to inform educational provision for children at Seamab. The role also supports the transition of children coming into Seamab and has an active role in communicating with the wider network of individuals and organisations involved in the lives of our children.

The Psychologist has invested time in developing an awareness of the organisation as a whole, the systems within, and the personality, character and culture at the heart of Seamab. Being present and visible in both the care and education settings and attending team meetings has enabled her to offer input and consultation as and when issues arise, as well as keeping abreast of more general challenges. This has supported rapport building with staff and gaining an understanding of the context and culture of both settings.

The relationships with people who care for and about children are the golden thread in children's lives. At different stages of their journey into, through and transitioning out of care, the relationships between children, young people and the adults who care for them are crucial. Children and young people who arrive at Seamab have had a range of early life experiences that have impacted on their development. A key process in helping them come to terms with their experiences is the development of trusting, stable and nurturing relationships.

In the last quarter of 2021/22, there has been a focus from the Therapy Team on building positive and meaningful relationships with the children and staff at Seamab. This has afforded the opportunity to begin to develop an understanding of the complexities and range of needs of the children as well as the environmental interactions and broader context. It has also allowed connections to be formed, trust to be improved and a sense of safety and support developed.

The Psychologist, Head of Care and Head of Education are working collectively to provide a consistent approach for our young people's care and education and to establish a safe and stable environment. Collaboration, co-creation and seeking support is becoming embedded in our everyday practice.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

The Therapy Team provides support to education and care working closely with, as well as supporting, colleagues on making sense of the complex needs and demands of the children in our care. This broad range of therapeutic input considers context as well as individual strengths and challenges and draws on evidence in neuroscience and psychology to help understand reactions, responses, communication, behaviours and challenges through a trauma lens.

Our aim at Seamab is to embed psychologically informed, evidence-based approaches, and to develop practice that are trauma informed to support the care, development and learning experiences of our children and young people at Seamab. By introducing the new Psychologist role and wider development of the Therapy Team, we have established a positive foundation and are sure that exciting possibilities lie ahead for what we can achieve in this area.

#### **Residential Care**

The Seamab care team is led by Gary Gallacher. Gary is supported by the care management team, and childcare practitioners ensure the children and young people experience a loving, nurturing and caring environment. The care service has three houses, with five children living in each. This year has seen high levels of staff turnover across the residential childcare sector, but at Seamab we continue to have low staff turnover numbers in this area, which ensures a high degree of consistency for our children and young people. This in turn supports a feeling of safety amongst the group and allows for greater exploration of trauma.

#### **Coronavirus**

Throughout the year we have continued to manage the impact of coronavirus and the challenges it creates in delivering high quality care for our children and young people. This has required a high level of commitment from our staff team, which they have shown in abundance. There has been continued development of strategies to support the needs of our care team and opportunities to recognise the effort being made.

The children and young people have coped admirably throughout the year, with efforts being made to maintain as much normality as possible for them. As in the education team, there has been a real effort to maintain relationships with parents and siblings and this has supported positive mental health amongst the children and young people.

Towards the end of this reporting period, we have started to see a greater reduction in restrictions, allowing our staff team to come together more often and reflect together. This is something that has also been happening more between care and education and that has supported a holistic approach to improvements in care and education.

#### **The Promise**

We continue to show a commitment to keeping 'The Promise' and learning from others across the sector who are on a similar journey to our own. We have established several working groups during the year that focus on how to understand behaviours better and the trauma at their root. This has given our staff team the opportunity directly to influence the development of the organisation. We have also sought to find new ways for children and young people to have a greater influence in their care with new and creative ways of gathering their views.

There has been continued focus on how we create safety at Seamab and reduce the need for restraint within the service. This has resulted in a changed focus around the management of risk and how we support our children and young people to have a better understanding of this for themselves. We have seen continued reduction in the numbers of restraints experienced, the length of time they are lasting and the reduction in levels of intervention.

#### **Therapeutic Practice**

In tandem with colleagues in education, there continues to be a focus on the use of the outdoors and how we support recovery from trauma through the use of rural and woodland environments. This encourages children and young people to explore risks in a healthy and safe manner. Play is central in our work as an organisation and provides a range of tools to support development and learning in our residents, and the adults who work with us.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

This year we have been able to purchase a caravan to add new opportunities for our children and young people to have new experiences. This has been a welcome addition and has allowed children and adults to have lots of fun and adventure. It has also been used as a space for more focused support, with a focus of relationship building.

#### **Regulation and Improvement**

*"The ethos and value base within Seamab focussed on relationships and love for the children they care for."*  
(Care Inspection Report 2022)

The Care service continues to have a strong agenda for improvement using the Care Inspectorate's *A Quality Framework for Care Homes for Children and Young People and School Care Accommodation (Special Residential Schools)*, *Care Inspectorate 2020*, as the framework for measuring this, alongside 'The Promise'.

This year, we had our first Care Inspection in two years. These were on hold because of the Covid pandemic. The inspection was our first opportunity to be inspected against the new framework and to get feedback on our overall response to improvement in what had been a particularly challenging two years. We were inspected across seven sub-categories, with four measuring at 'very good' and three as 'excellent'. This was an improvement on the previous grades where we were assessed as 'very good' in all areas. It is a real credit to the whole staff team that we have been able to make these improvements, ensuring the best quality of care for those accessing our service.

#### **Fundraising**

We are members of the Scottish Institute of Fundraising. We comply with the key principles of the Institute of Fundraising's Code of Fundraising Practice. Our fundraising strategy, policy, and performance are regularly reviewed by Trustees. It is imperative that all elements of fundraising are carried out in an open, honest, respectful and fair manner. We promise to adhere to best practice, transparency and accountability in all our fundraising activity.

We respect the privacy and choices of individuals. All of our fundraising activities are directly managed by us to ensure we adhere to our principles.

Towards the end of 2020/21 we appointed a new Grants and Trusts Manager, Derek Kirkaldy. Derek initially spent the first few months familiarising himself with Seamab, engaging with staff across all areas of our work and most importantly getting to know our children. Derek saw the benefits of really engaging with our Epic Adventures programme alongside the children and young people and supported our teachers on World Book Day.

We are extremely grateful for the support of The Robertson Trust, The Gannochy Trust and The RS Macdonald Charitable Trust who have made multi-year grants totalling £150,000, in support of our Psychologist post. We are now seeing just how beneficial this role will be in shaping our wider Therapy Team and providing an additional layer of support for our children and staff.

2021/22 saw us come to the end of a multi-year grant award of £32,900 from the Pilot Trust. Over several years, they have generously supported Seamab with the purchase of mountain bikes, supporting an animal behaviour therapy project and latterly our Senior Therapy Practitioner/Theraplay role.

We are also grateful for the on-going support we have received from the Trustees of The Lethendy Trust and The D W T Cargill Fund for their grants of £3,000 and £1,000 respectively. These funds have supported our Epic Adventures programme.

We also thank the Caram Trust for their support in the form of a grant of £2,000, which allowed us to make sensory improvements for children within school.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

We have made applications to the National Lottery Community Fund in support of a youth club that young people have requested. We have also applied for a nature grant through the People's Postcode Lottery; this is for our children to engage in activities with focus on nature/outdoor activity all as part of Curriculum for Excellence programme in school. The fact that we are actively engaging with a range of funders, and ideas are being generated with great enthusiasm, is a hugely encouraging end to 2021/22.

Work is underway in enhancing our reach and potential to bring in additional funds so that can continue to offer the range and diversity of activities and support our children and young people require. We aim to continue our engagement with a host of grant makers and we can see potential for ongoing partnerships with both larger and smaller funders.

Our donors and supporters this year include:

The Robertson Trust  
The Gannochy Trust  
The R S MacDonald Charitable Trust  
The Caram Trust  
The Pilot Trust  
The Lethendy Trust  
The D W T Cargill Fund  
The CMS Cameron McKenna Foundation  
Arnold Clark  
STV Winter Appeal

It has long been an ambition of the Board of Trustees that we create a school that is fit for purpose for the 21<sup>st</sup> Century for our young people to enjoy and receive their education in a space that will meet their specific needs. For many of our children, prior to coming to Seamab, education has been an area of anxiety and self-doubt and it is our aim to lift barriers and deliver education in a space where young people will love coming to learn.

We are delighted that we have now been granted full planning permission to build the new school on our existing site. The new school will be trauma informed and, with the expertise and support of our partners, we hope to create an environment that helps young people to flourish and achieve excellent outcomes for themselves.

We are grateful to the organisations below that have given pro bono support, time and skills to help us to this point:

3DReid  
Chris Stewart Group  
Harrison Stevens  
Ogilvie Construction  
Rudd Consult  
Rybka  
Studio LBA  
Thomson and Adamson  
Thomson Gray

Plans are now underway to push forward with a capital appeal to raise the funds we will need to make our ambitious plan a reality.

#### **Financial review**

2021/22 has been another challenging year as we lived through a second full year of the pandemic. Like so many charitable organisations, this brought us a huge array of challenges to manage daily as the pandemic and its impact shifted continuously.

We were fortunate that, when the pandemic came upon us, we were in a strong position in relation to occupancy levels and we maintained that into 2021/22. Our principal source of income is fees from local authorities across Scotland that fund individual placements for children at Seamab. Our occupancy rates throughout the year averaged 91%.

**SEAMAB****(A COMPANY LIMITED BY GUARANTEE)****ANNUAL REPORT OF THE TRUSTEES (continued)**

During the year, we once again absorbed a wide range of increased costs attributed to the pandemic, in particular PPE and the cost of increased absence levels. Managing staff welfare whilst back-filling rotas to maintain safe staffing levels proved to be a challenge this year.

We continued to raise Seamab's profile through fundraising whilst continuing to develop trusting working relationships with our local authority partners.

The financial statements for the year ended 31 March 2022 report a surplus of £346,322 (2021: £306,107). The principal source of our income is fees from local authorities from across Scotland who fund individual placements for children at Seamab. Our occupancy rates throughout the year averaged at 91% (2021 89%). Despite the impact of the pandemic still being felt with increased staff sickness, our occupancy levels remained high throughout the year.

Fundraised income in the year has increased to £75,299 (2021: £31,716). We continue to raise Seamab's profile through fundraising whilst continuing to develop trusting working relationships with our local authority partners.

As at 31 March 2022 Seamab had total funds of £3,783,098 (2021: £3,436,776). This is made up of a fixed asset fund of £1,534,034 (2021: £1,522,087), designated funds of £389,376 (2021: £415,000), restricted funds of £121,940 (2021: £107,820) and free reserves of £1,737,748 (2021: £1,391,869).

The fixed asset fund could only be realised by disposing of tangible fixed assets. The free reserve equates to 5.9 months revenue costs. We will seek to continue to maintain free reserves through prudent management of income and expenditure, with the aim of holding sufficient free reserves to cover 6 months running costs. The designated funds are to assist with the cost of the building of the new school.

As the costs of providing a specialist service have continued to rise, along with the increased cost of living we are currently experiencing, we are still committed to maintaining a high-quality service and this involves investing in all aspects of delivery. We recognise that local authorities continue to experience considerable budgetary pressures, and we endeavour to provide a service that meets the children's needs and offers best value.

Effectively managing our budgets and resources, maintaining higher occupancy levels and increasing income raised through fundraising are essential if we are to continue to grow our reserves to ensure sustained financial stability. To fulfil our vision for vulnerable children to be their best, we will continue to develop our services which will better support our children.

Trustees regularly review the finances, cashflow forecasts, budgets and spend against budget as part of the effective financial management of Seamab. On our Board of Trustees we have particular specialist members who provide us with the due diligence that ensures we have checks and balances in place for our key financial decision making.

**Supporting teams**

As we pass the two-year anniversary of the first coronavirus lockdown, our staff team continued to remain resilient, adapting through all stages of the pandemic, to ensure our young people have the best experience during what has been an unsettling time.

The health, safety and well-being of our staff and young people remained a key priority, and staff have participated throughout with the infection control and Covid testing measures in place. When staff have tested positive or have been required to self-isolate, all of our teams have pulled together to ensure our young people experience consistency in their care and learning environments. Our Support Services staff, including Finance, Human Resources, Fundraising, Administration and Facilities have supported care and education teams, not only from a functional point of view but also on a very human level.

Our staff turnover has been low during this year and, having assessed workforce requirements, we created and recruited new positions during the year – a Psychologist, a Grants and Trusts Manager and, following the achievement of Secondary School registration, an additional Teacher. Vacancies that emerged during the year were filled and we welcomed a new Head of Education and HR Manager.

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT OF THE TRUSTEES (continued)**

Learning is lifelong and our staff have continued to develop their skills and knowledge despite the restrictions in place due to the pandemic. On-line learning opportunities have been available, and we have started to reintroduce face to face learning in various subject areas such as First Aid, Child Protection, MAPA (Management of Actual or Potential Aggression) and Mental Wellbeing. We celebrate when staff go the 'extra mile', having re-launched our recognition scheme.

To work at Seamab is something special, no matter what role we hold within the organisation. Every one of us can make a difference in the lives of our young people and all of our teams do this naturally and with a great deal of compassion.

**Record keeping & Data Protection**

During the year, the Records and Information Manager completed work on our records management procedures. She implemented a policy that enables Seamab to comply with legislation, and systems to store and source records quickly and efficiently. Having completed this invaluable work, she handed on responsibility for ongoing records management to our Administration Manager.

**Risk management**

Risk is constant in our environment and can take many different forms. We are pro-active in assessing and managing risk and reducing opportunity for risk to impact upon the health of Seamab as a whole or individuals within Seamab. This requires excellent communication and appropriate meetings and systems being in place to ensure we are aware of evolving risk factors.

To help us manage risk effectively, we have a dynamic Strategic Risk Register. This categorises risks under:

- care;
- education;
- financial and data;
- fundraising and organisational;
- records management; and
- governance.

The Register is reviewed and updated at least monthly by the Senior Leadership Team and shared with the Board of Trustees at Board meetings. The Board reviews the risks and, when occasion demands, takes steps to ensure resulting risk decisions are well informed and in the charity's best interests.

**Health and Safety**

The Chief Executive has the delegated authority of the Trustees for the strategic direction of Health and Safety at Seamab and chairs the Health and Safety Committee, which is attended by Health and Safety representatives from across the departments at Seamab. We have appointed an external Health and Safety advisory company, HSCS, to provide external expertise that we draw upon as required. Through this relationship, HSCS Acts as our 'competent advisors' as required under Regulation 7 of the Management of Health and Safety at Work Regulations 1999.

Our HR Manager manages our strategy in relation to occupational health, sickness, accidents and incidents, working closely with heads of departments to provide support to our staff teams. All Seamab managers are required to complete Institute of Occupational Safety and Health training. Additional training for staff focuses on management and leadership roles, fire safety, first aid and food safety and hygiene. Each year we have an inspection from the fire service to ensure compliance to fire safety standards.

**Duty of candour**

All health and social care services in Scotland have a duty of candour. This is a legal requirement that means when things go wrong and mistakes happen, the people affected understand what has happened, receive an apology, and that organisations learn how to improve for the future.

During the year ending 31 March 2022 there were no incidents to which the duty of candour applied.



## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

We provide an annual report about the duty of candour in our services to the Care Inspectorate. A copy of the report can be found on our website [www.seamab.org.uk](http://www.seamab.org.uk).

#### **How Seamab care and education works**

Seamab is a company limited by guarantee with charitable status. A formal constitution guides governance. Trustees, who are also Directors of the company, are responsible for strategic leadership and oversight of the organisation. Our aim is to have a Board of Trustees with a wide range of skills and abilities, relevant to all aspects of the charity. All Trustees have access to induction and training. Individual biographies for Trustees are available on our website.

The Seamab Board of Trustees recognises the value of, and works to adhere to, the five core principles set out by Scotland's Third Sector Governance Forum in their Scottish Governance Code. These are:

- **Organisational purpose** - a well-run board is clear about the purpose and values of the organisation and how it will achieve its aims;
- **Leadership** - a well-run board is clear about its role and responsibilities, and provides strategic direction in line with the organisation's purpose, vision and values;
- **Board behaviour** - a well-run board, both collectively and individually, embraces and demonstrates mutual respect, integrity, openness and accountability;
- **Control** - a well-run board will develop and implement appropriate controls to direct and oversee progress and performance of the organisation; and
- **Effectiveness** - a well-run board understands its role, powers and duties and works collectively and proactively, to achieve its organisational purpose.

Trustees are recruited through open advertisement and invitation. The appointment process includes meeting senior managers and an interview with established Trustees. Trustees vote to co-opt proposed new members to the Board, with the appointment being confirmed by election at the following Annual General Meeting. Trustees serve for a period of up to four years, renewable for a further four years. Trustees elected as an office bearer can serve for a third four-year term.

#### **Trustees**

The following Trustees retired during 2021/22: Ray Baird (9 March 2022), Abeer Macintyre (1 June 2022)

As at the date of this report, the Board of Trustees comprised:

Chris Stewart (Chair)  
Brendan Corkery (Vice Chair)  
Margaret Alcorn  
Andrew Chalmers (appointed 9 March 2022)  
Robert Cook  
Lee-Anne McAulay  
Kate Pryde

#### **Governance**

The Board of Trustees meets quarterly to conduct the business of the charity. Trustees have the power to delegate responsibility for specific areas of business to sub-committees, and delegate operational responsibility to the Senior Management Team in accordance with the Scheme of Delegated Authority. Operational performance is self-evaluated by senior managers and reported to Trustees against Key Performance Indicators covering: care; education; finance; human resources; and fundraising.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

Trustees completed a review of governance policies and procedures, approving updated documentation at their Board meeting in March 2021. Seamab has in place a suite of governance documentation including:

- Vision, Mission and Values
- Governance Code
- Chair Role Description
- Trustee Role Description
- Policy for Recruiting and Inducting Trustees
- Policy for Establishing Ad-hoc Sub-committees
- Strategic Risk Register
- Scheme of Delegated Authority
- Reporting and Communications Structure

All of the above are reviewed, and updated as necessary, at least on an annual basis. The Strategic Risk Register is reviewed at each Board meeting.

The Board of Trustees also has two sub-committees whose function is to give detailed consideration to specific areas of operation on behalf of the Board and which report to the Board. These are the Development Committee and the Children and Young People's Committee. In addition to the designated trustees, the Chief Executive and members of the Senior Leadership Team attend the sub-committee meetings.

#### **The Development Committee**

The Development Committee was established as a Board sub-committee in early 2021. Its purpose, on behalf of all Trustees, is to oversee fundraising and in particular the capital appeal for the new school build. Its members generally comprise Trustees with a relevant professional background in fundraising, finance, education or construction disciplines.

The Development Committee papers are available to all Trustees, who are also welcome to attend meetings. Membership currently comprises:

Bob Cook  
Brendan Corkery  
Chris Stewart  
Stuart Provan

#### **The Children and Young People's Committee**

The Children and Young People's Committee (formerly the Children's Committee) has responsibility for overseeing the care, education and well-being of children and young people receiving services from Seamab. Its membership will generally comprise trustees with a background in education, care, social work, community education or therapeutic disciplines. All trustees are welcome to attend meetings on an ad hoc basis.

Membership currently comprises:

Bob Cook (Chair)  
Margaret Alcorn  
Lee-Anne McAulay  
Kate Pryde

#### **Senior Leadership Team**

As specified in our Scheme of Delegated Authority, the Chief Executive and Senior Leadership Team have responsibility for contributing to and implementing strategy, and the overall management of the organisation. The Heads of Care and Education and the Outdoor Learning Coordinator lead the development and delivery of the services for children. All managers are recruited using safe recruitment processes. Managerial salaries are agreed by The Board of Trustees, considering the role and responsibilities, the external market and internal salary structures.

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)****ANNUAL REPORT OF THE TRUSTEES (continued)**

During the year under review and up to the date of this report, the Senior Leadership Team comprised:

***Stuart Provan, Chief Executive***

Stuart has been Chief Executive at Seamab since July 2020. Before joining Seamab, Stuart was a CEO at another residential school in Perth and Kinross. He led that school through a significant phase of transition, developing the service for young people up to age 21 and overseeing the completion of a Life Skills Centre. Stuart has worked for a national charity as an operational manager overseeing a diverse range of services – a family centre, a number of youth homeless projects, supporting families impacted by disability and being the Registered Manager for the charity's fostering services.

Stuart's passion for supporting children and young people within residential services led to him achieving post graduate qualifications in Advanced Residential Childcare and Child Protection through Strathclyde and Stirling Universities respectively. Stuart visited Seamab many years ago when he was supporting a young person transitioning to Seamab. He was struck then by the warmth of the staff team and the beauty of the environment and always thought it would be a fantastic place to work someday. He sees the journey ahead for Seamab as an exciting one as the organisation does all it can to contribute to aspirations of The Promise.

***Gary Gallacher, Head of Care***

Gary has worked at Seamab for since 2014, starting out as a Team Manager before being promoted into the position of Head of Care. There have been several changes over those years, but one area that has been consistent is the genuine effort to expose children to loving and caring relationships that support their development. Gary has worked hard with the team to create a culture of learning which in turn has supported strong, consistent values and reflection on practice. This is reflected in his own journey, where he has strived to develop his own practice and reflection through engagement with theory and on-going learning opportunities.

Play is something that Gary feels is very important in the development of relationships; this is something that he has encouraged at Seamab to support the children and young people. It is also a tool we use at Seamab to support our adults to learn about themselves and develop better self-awareness. Gary is committed to the children and young people who live with us, and to our teams that work together to create a positive and empowering environment at Seamab.

***Linda Burke, Head of Education***

Linda has worked within the specialist school sector since 2009. Linda graduated from University College Cork, Ireland with a PGDE in English and Mathematics. Her career began at Abraham Guest Academy, Wigan, England where she worked as an English teacher. She subsequently returned to Ireland where she worked within both ASN and ASD provisions and in 2014, she completed a PGD in Special Education.

Prior to joining Seamab in September 2021, Linda was a Principal Teacher at Moore House Academy Butterstone in Perth & Kinross. She is committed to making a difference to the lives of children and young people with complex needs as a result of early childhood trauma. Linda is passionate about supporting children and young people to be the best they can be through personalised learning pathways; positive, nurturing relationships; and by providing a safe learning environment which meets the needs of all our learners.

***Jody Cannon, Learning Coordinator***

Jody joined Seamab in 2015, having worked in a wide variety of educational settings. Qualified in Community Education and in the delivery of outdoor education, he specialises in delivering creative and engaging learning experiences. Jody works with all teams with the aim of providing diverse and complementary learning experiences of the highest quality.

***Kristine Johnson, HR Manager***

Kristine joined Seamab in the summer of 2021. She is a Fellow Member of the Chartered Institute of Personnel & Development and holds a NEBOSH certificate. Kristine brings over 30 years' public sector experience from local government and the NHS to the role, leading on the development and implementation of human resource policy and procedure, including health and safety matters. Kristine promotes our health, safety and wellbeing culture and lifelong learning, where individuals and teams contribute their efforts to providing the young people in our care the best experience possible. Kristine occasionally shares her sewing skills, helping the young people with craft projects.

## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

##### ***Derek Kirkaldy, Grants and Trusts Manager***

Derek joined Seamab in January 2022 to develop the strategy and grow income around grants and trusts activity. Derek served in the British Army for 16 years before moving into the voluntary sector in Scotland. He brings a wealth of fundraising experience to the role having worked in Community Fundraising for a number of years with the veterans' charity Erskine and latterly with Child Bereavement UK, where he held the appointment of Regional Fundraising Manager for Scotland, moving into the Senior Trusts and Grants Fundraising role prior to joining Seamab.

##### ***Gillian Allan, Psychologist***

With over 10 years' experience in the education and care sector, Gillian has worked across multiple settings and within multi-disciplinary teams. She has an undergraduate degree in Psychology and a Masters in Educational Psychology, and has worked as a Residential Child Care Worker for Curo Salus Ltd and Harmeny Education Trust. Before joining Seamab, Gillian worked with Midlothian Council for 6 years as an Educational Psychologist.

Gillian has always been passionate about working with children and adults who have experienced social and emotional struggles, loss and trauma. Working with children who have had different early childhood experiences has given her an insight into the challenges children and young people face and how these can manifest in different ways. She works with staff and families to look beyond a young person's presenting behaviours and to think more about the underlying difficulties which can impact on their development, emotional well-being and capacity to learn.

##### ***Emma Graham, Finance Manager***

Emma joined Seamab in March 2021 and came on board at the start of the new financial year. Emma is a qualified accountant with a wide range of financial management experience in diverse industrial sectors.

##### ***Our Patron - Gerard Eadie, CBE***

Gerard Eadie became a Patron in 2017. He is Executive Chairman of leading home improvements company, CR Smith Ltd, and has been a director at Business in the Community and Chairman of The Prince's Trust in Scotland. In 2011 Gerard set up his own initiative, 'Hand Picked', an employer sponsorship programme that supports young people into work.

## **Would you like more information?**

If you would like more information about Seamab, please visit [www.seamab.org.uk](http://www.seamab.org.uk)

Phone: 01577 840307

Email: [info@seamab.org.uk](mailto:info@seamab.org.uk)

Find us on Facebook: @SeamabScotland  
Follow us on Twitter: @SeamabScotland  
Follow us on Instagram: @Seamab\_Scotland

Registered Charity Number: SC011002

Registered Office: Seamab, Rumbling Bridge, Kinross-shire KY13 0PT



## **SEAMAB**

### **(A COMPANY LIMITED BY GUARANTEE)**

#### **ANNUAL REPORT OF THE TRUSTEES (continued)**

##### **Statement of the responsibilities of the Trustees**

The charity Trustees (who are also the directors of Seamab for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year that 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 the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### **Trustees' statement on audit enquiries**

In so far as the Trustees are aware:


- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

##### **Auditors**

In accordance with section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Wylie & Bisset (Audit) Limited will therefore continue in office.

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

On behalf of the Board of Trustees

DocuSigned by:  
  
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Chris Stewart  
Chair of the Board of Trustees  
Date: 31 August 2022

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SEAMAB FOR THE YEAR ENDED 31 MARCH 2022**

**Opinion**

We have audited the financial statements of Seamab (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of 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 2022, 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;
- have been prepared in accordance with the requirements of the Companies Act 2006; 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's 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' 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.

**Other information**

The other information comprises the information included in the Report and Accounts, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report and Accounts. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**SEAMAB**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SEAMAB FOR THE YEAR ENDED 31 MARCH 2022**

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Annual Report of the Trustees, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors 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 Directors' Report.

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 to take advantage of the small companies' exemptions in preparing the directors report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charity'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 charity 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 the Act and relevant regulations made or having effect thereunder.

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.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

**SEAMAB**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SEAMAB FOR THE YEAR ENDED 31 MARCH 2022**

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

**Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of 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.



**SEAMAB**  
**(A company limited by guarantee)**


**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF SEAMAB FOR THE YEAR ENDED 31 MARCH 2022**

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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 (as amended).

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.

DocuSigned by:  
  
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Jenny Simpson (Senior Statutory Auditor)  
For and on behalf on Wylie & Bisset (Audit) Limited, Statutory Auditor

*Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006*

168 Bath Street  
Glasgow  
G2 4TP

Date: 31 August 2022

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022**  
**Including an Income and Expenditure Account**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Income and endowments from:</b>							
Donations and legacies	5	76,867	70,650	147,517	31,195	30,521	61,716
Charitable activities	6	3,715,907	-	3,715,907	3,568,700	-	3,568,700
Investments	7	188	-	188	773	-	773
Other incoming resources	8	-	3,048	3,048	-	27,140	27,140
<b>Total income</b>		<b>3,792,962</b>	<b>73,698</b>	<b>3,866,660</b>	<b>3,600,668</b>	<b>57,661</b>	<b>3,658,329</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	9	35,111	-	35,111	111,891	-	111,891
Charitable activities	11	3,437,225	48,002	3,485,227	3,167,874	72,457	3,240,331
<b>Total expenditure</b>		<b>3,472,336</b>	<b>48,002</b>	<b>3,520,338</b>	<b>3,279,765</b>	<b>72,457</b>	<b>3,352,222</b>
<b>Net income/(expenditure)</b>		<b>320,626</b>	<b>25,696</b>	<b>346,322</b>	<b>320,903</b>	<b>(14,796)</b>	<b>306,107</b>
Transfers between funds		11,576	(11,576)	-	-	-	-
<b>Net movement in funds</b>		<b>332,202</b>	<b>14,120</b>	<b>346,322</b>	<b>320,903</b>	<b>(14,796)</b>	<b>306,107</b>
<b>Funds reconciliation</b>							
Total funds brought forward	17	3,328,956	107,820	3,436,776	3,008,053	122,616	3,130,669
<b>Total funds carried forward</b>	<b>17</b>	<b>3,661,158</b>	<b>121,940</b>	<b>3,783,098</b>	<b>3,328,956</b>	<b>107,820</b>	<b>3,436,776</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.


**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AT 31 MARCH 2022**

	Notes	2022 Total £	2021 Total £
<b>Fixed assets:</b>			
Tangible fixed assets	14	1,534,034	1,522,087
<b>Current assets:</b>			
Debtors	15	307,353	372,999
Cash at bank and in hand	23	2,080,574	1,717,884
<b>Total current assets</b>		<u>2,387,927</u>	<u>2,090,883</u>
<b>Creditors: amount falling due within one year</b>	16	(138,863)	(176,194)
<b>Net current assets</b>		<u>2,249,064</u>	<u>1,914,689</u>
<b>Total assets less current liabilities</b>		3,783,098	3,436,776
<b>Net assets</b>		<u>3,783,098</u>	<u>3,436,776</u>
<b>The funds of the charity:</b>			
General funds	17	1,737,748	1,391,869
Designated funds	17	1,923,410	1,937,087
Unrestricted income funds		<u>3,661,158</u>	<u>3,328,956</u>
Restricted funds	17	121,940	107,820
<b>Total charity funds</b>		<u>3,783,098</u>	<u>3,436,776</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The accounts were approved and authorised for issue by the Board of Trustees on 31 August 2022, and signed on its behalf by:

DocuSigned by:  
  
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**CHRIS STEWART**

Chairman

Company Registration No. SC037461

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	<b>22</b>	402,330	380,008
<b><i>Cash flows from investing activities:</i></b>			
Interest received		188	773
Purchase of property, plant & equipment		(39,828)	(32,739)
<b>Net cash (used in) investing activities</b>		(39,640)	(31,966)
<b>Change in cash and cash equivalents in the year</b>		362,690	348,042
Cash and cash equivalents brought forward		1,717,884	1,369,842
Change in cash and cash equivalents		362,690	348,042
<b>Cash and cash equivalents carried forward</b>	<b>23</b>	2,080,574	1,717,884

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**1. Legal status**

The Company is limited by guarantee and does not have a share capital.

In accordance with the Memorandum and Articles of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, such amount as to be required but not exceeding £5.25.

**2. Accounting policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The charity's presentational currency is sterling and amounts in the financial statements are rounded to the nearest £.

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

**(b) Funds structure**

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**(d) Expenditure recognition**

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

All expenditure is accounted for on an accruals basis. All expenses and governance costs are allocated or apportioned to the applicable expenditure headings.

- Costs of raising donations and legacies comprise the costs of fundraising;
- Expenditure on charitable activities includes the costs associated with residential and day pupils and other activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(e) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

The allocation of support and governance costs is analysed in note 10.

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

All assets are valued at historical cost. Depreciation is charged as follows:

	Basis
Heritable property	Nil
Furniture and equipment	20% p.a. on a straight line basis
Computer equipment	33.33%p.a. on a straight line basis
Vehicles	20/25% p.a.on a straight line basis

It is the charity's policy to maintain the Heritable Property in a state of good repair, the cost of maintenance being charged in the Statement of Financial Activities in the year it is incurred. Consequently, the Trustees consider that the residual value (based on cost or subsequent valuation) of the property is such that no depreciation is required.

**(g) Debtors**

Trade 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.

**(h) 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.

**(i) 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.

**(j) Operating leases**

The charity classifies the lease of a printer, a van and cars as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**(k) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(l) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(m) Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**3. Critical accounting estimates and judgements**

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

<b><u>Estimate</u></b>	<b><u>Basis of estimation</u></b>
Depreciation & amortisation of fixed assets	Fixed assets are depreciated and amortised over the useful live of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.
Allocation of expenditure between activities	Support costs are allocated between charitable activities and governance based on the time spent undertaking charitable activities.
Donated services	Donated services are valued based on the knowledge of the expert providing the service and income recognised based on value of the services received.

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**4. Related party transactions and Trustees' expenses and remuneration**

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses totalling £293 were paid to two Trustees in the year (2021: £nil). No expenses were waived by the Trustees (2021: £Nil).

During the year £700 of unconditional donations were received from one trustee (2021: £900 from two trustees).

During the year £nil (2021: £48,800) was paid to Bruce Tait Associates as the agency for the interim CEO. Abeer Macintyre, a trustee, was at the time of this transaction joint chief executive of Bruce Tait Associates Ltd. There was no balance due to Bruce Tait Associates at the year end. (2021: £nil).

During the year, £15,618 (2021: £nil) in services were donated to the charity by Pinsent Masons (related party through Trustee Robert Cook whose daughter is a partner in the firm).

**5. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	75,299	31,716
Donated services	72,218	30,000
	<u>147,517</u>	<u>61,716</u>

**6. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Residential and day pupil fees	3,715,733	3,526,428
Other charitable income	174	42,272
	<u>3,715,907</u>	<u>3,568,700</u>

Other charitable income includes funding of £nil for social care received from the Scottish Government (2021: £37,383). There are no unfulfilled conditions or contingencies associated with this grant.

**7. Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest	188	773
	<u>188</u>	<u>773</u>

**8. Other incoming resources**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Coronavirus Job Retention Scheme Income	3,048	27,140
	<u>3,048</u>	<u>27,140</u>

CJRS income includes funding received from the UK government. There are no unfulfilled conditions or contingencies associated with these government grants.



**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**9. Expenditure on raising donations and legacies**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2022</b>
	£	£	£
Costs of generating funds	35,111	-	35,111
	<u>35,111</u>	<u>-</u>	<u>35,111</u>

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2021</b>
	£	£	£
Costs of generating funds	111,891	-	111,891
	<u>111,891</u>	<u>-</u>	<u>111,891</u>

**10. Allocation of governance and support costs**

<b>Allocation of governance and other support costs:</b>	<b>Total allocated 2022</b>	<b>Governance</b>	<b>Other</b>
	£	£	support costs £
Staff costs	17,910	3,582	14,328
Professional fees	1,328	266	1,062
<b>Total allocated</b>	<u>19,238</u>	<u>3,848</u>	<u>15,390</u>

<b>Allocation of governance and other support costs:</b>	<b>Total allocated 2021</b>	<b>Governance</b>	<b>Other</b>
	£	£	support costs £
Staff costs	17,133	3,427	13,706
Professional fees	32,293	6,459	25,834
<b>Total allocated</b>	<u>49,426</u>	<u>9,886</u>	<u>39,540</u>

The breakdown of governance costs is shown in the table below:

<b>Governance costs:</b>	<b>2022</b>	<b>2021</b>
	£	£
External Auditor's remuneration	9,941	6,889
Trustee meetings	1,307	323
Secretary fees	-	4,320
Support costs	3,848	9,886
	<u>15,096</u>	<u>21,418</u>

<b>Breakdown of governance and support costs by activity:</b>	<b>Support Costs</b>	<b>Governance</b>	<b>2022</b>
	£	£	£
Residential and day pupils	15,390	15,096	30,486
<b>Total allocated</b>	<u>15,390</u>	<u>15,096</u>	<u>30,486</u>

<b>Breakdown of governance and support costs by activity:</b>	<b>Support Costs</b>	<b>Governance</b>	<b>2021</b>
	£	£	£
Residential and day pupils	39,540	21,418	60,958
<b>Total allocated</b>	<u>39,540</u>	<u>21,418</u>	<u>60,958</u>

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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

	<b>Residential and day pupils</b>	<b>Total 2022</b>
	£	£
Grants and donations spending	49,603	49,603
Staff payroll costs	2,529,793	2,529,793
Other payroll costs	151,889	151,889
Property costs	280,382	280,382
Vehicle costs	84,404	84,404
IT costs	20,628	20,628
Administration costs	129,584	129,584
Fundraising costs	13,890	13,890
Children's costs	166,687	166,687
Depreciation	27,881	27,881
Governance costs (note 10)	15,096	15,096
Support costs (note 10)	15,390	15,390
	<u>3,485,227</u>	<u>3,485,227</u>
	<b>Residential and day pupils</b>	<b>Total 2021</b>
	£	£
Grants and donations spending	46,010	46,010
Staff payroll costs	2,466,864	2,466,864
Other payroll costs	127,898	127,898
Property costs	161,593	161,593
Vehicle costs	101,190	101,190
IT costs	17,696	17,696
Administration costs	112,884	112,884
Fundraising costs	5,423	5,423
Children's costs	120,956	120,956
Depreciation	18,859	18,859
Governance costs (note 10)	21,418	21,418
Support costs (note 10)	39,540	39,540
	<u>3,240,331</u>	<u>3,240,331</u>

**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**12. Analysis of staff costs and remuneration of key management personnel**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	2,260,887	2,273,004
Social security costs	209,610	182,867
Employer contributions to defined benefit pension schemes	243,893	254,595
Total staff costs and employee benefits	<u>2,714,390</u>	<u>2,710,466</u>

The charity made £243,893 of contributions to the pension plan on behalf of the employees (2021: £254,595).

The average weekly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Education	17	16
Care	38	43
Central Support	14	12
	<u>69</u>	<u>71</u>

The number of higher paid employees;

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £70,000	-	2
£70,000 - £80,000	1	1
£80,000 - £90,000	1	-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Key management personnel remuneration	<u>413,485</u>	<u>427,031</u>

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

This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration:		
Audit fees - Current year	8,622	7,914
Depreciation	27,881	18,859
Rent paid under operating leases	<u>31,101</u>	<u>28,310</u>

**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**14. Tangible fixed assets**

**Fixed assets**

	<b>Heritable Property £</b>	<b>Fittings and equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost:</b>				
At 1 April 2021	1,464,240	65,900	23,285	1,553,425
Additions	-	12,395	27,433	39,828
Disposals	-	-	-	-
	<u>1,464,240</u>	<u>78,295</u>	<u>50,718</u>	<u>1,593,253</u>
At 31 March 2022				
<b>Depreciation:</b>				
At 1 April 2021	-	17,484	13,854	31,338
Charge for the year	-	20,474	7,407	27,881
On disposals	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>37,958</u>	<u>21,261</u>	<u>59,219</u>
<b>Net book value:</b>				
At 31 March 2022	<u>1,464,240</u>	<u>40,337</u>	<u>29,457</u>	<u>1,534,034</u>
At 31 March 2021	<u>1,464,240</u>	<u>48,416</u>	<u>9,431</u>	<u>1,522,087</u>

The heritable property included above was recognised using a previous open market basis valuation as a deemed cost on transition to FRS 102.

**15. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	278,315	124,725
Other debtors	29,038	248,274
	<u>307,353</u>	<u>372,999</u>

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

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	39,390	31,102
Taxation and social security	62,800	52,818
Sundry creditors and accrued charges	36,673	92,274
	<u>138,863</u>	<u>176,194</u>

**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**17. Analysis of charitable funds**

The nature and purpose of the various restricted and unrestricted funds are noted below.

<b>2022</b>	<b>Balance</b>				<b>Funds</b>
<b>Analysis of</b>	<b>b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>c/fwd</b>
<b>fund movements</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed asset fund	1,522,087	-	27,881	39,828	1,534,034
Capital Development Fund	415,000	-	25,624	-	389,376
<b>Total designated funds</b>	<b>1,937,087</b>	<b>-</b>	<b>53,505</b>	<b>39,828</b>	<b>1,923,410</b>
General funds	1,391,869	3,792,962	3,418,831	(28,252)	1,737,748
<b>Total unrestricted funds</b>	<b>3,328,956</b>	<b>3,792,962</b>	<b>3,472,336</b>	<b>11,576</b>	<b>3,661,158</b>
<b>Restricted fund</b>					
New School Build	80,325	-	-	-	80,325
Janet Grieve Fund	1,000	-	-	-	1,000
Gordon Fraser Charitable Trust	96	-	96	-	-
Ramboll	504	-	504	-	-
Modular Classroom	-	-	-	-	-
Scottish Book Trust	92	-	78	-	14
24 Hour Curriculum	38	-	-	-	38
Cash for Kids	51	-	32	-	19
Epic Adventures	305	4,000	4,305	-	-
Caravan fund	6,000	-	-	(6,000)	-
St James Place Foundation	-	-	-	-	-
Children's birthday gifts	665	-	315	-	350
Music Fund	2,000	-	1,659	-	341
Holiday Fund	5,576	-	-	(5,576)	-
Therapy Project	9,865	-	9,855	-	10
Sensory improvements	1,303	-	1,303	-	-
Visiting Specialists	-	1,000	1,000	-	-
Psychologists	-	50,000	25,523	-	24,477
Play Therapy	-	400	-	-	400
Theraplay	-	15,200	284	-	14,916
Play Alloa	-	50	-	-	50
HMRC CJRS	-	3,048	3,048	-	-
<b>Total restricted funds</b>	<b>107,820</b>	<b>73,698</b>	<b>48,002</b>	<b>(11,576)</b>	<b>121,940</b>
<b>Total funds</b>	<b>3,436,776</b>	<b>3,866,660</b>	<b>3,520,338</b>	<b>-</b>	<b>3,783,098</b>

**SEAMAB**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**17. Analysis of charitable funds (continued)**

<b>2021</b>	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds</b>
<b>Analysis of</b>	<b>b/fwd</b>				<b>c/fwd</b>
<b>fund movements</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed asset fund	1,508,207	-	18,859	32,739	1,522,087
Capital Development Fund	300,000	-	-	115,000	415,000
<b>Total designated funds</b>	<b>1,808,207</b>	<b>-</b>	<b>18,859</b>	<b>147,739</b>	<b>1,937,087</b>
General funds	1,199,846	3,600,668	3,260,906	(147,739)	1,391,869
<b>Total unrestricted funds</b>	<b>3,008,053</b>	<b>3,600,668</b>	<b>3,279,765</b>	<b>-</b>	<b>3,328,956</b>
<b>Restricted fund</b>					
New School Build	80,325	-	-	-	80,325
Janet Grieve Fund	1,000	-	-	-	1,000
Gordon Fraser Charitable Trust	96	-	-	-	96
Ramboll	504	-	-	-	504
Modular Classroom	2,000	-	2,000	-	-
Scottish Book Trust	284	-	192	-	92
24 Hour Curriculum	1,538	-	1,500	-	38
Cash for Kids	285	-	234	-	51
Epic Adventures	15,335	3,621	18,651	-	305
Caravan fund	-	6,000	-	-	6,000
St James Place Foundation	120	-	120	-	-
Children's birthday gifts	-	700	35	-	665
Music Fund	-	2,000	-	-	2,000
Holiday Fund	7,500	-	1,924	-	5,576
Therapy Project	8,200	18,200	16,535	-	9,865
Sensory improvements	1,763	-	460	-	1,303
Visiting Specialists	3,666	-	3,666	-	-
HMRC CJRS	-	27,140	27,140	-	-
<b>Total restricted funds</b>	<b>122,616</b>	<b>57,661</b>	<b>72,457</b>	<b>-</b>	<b>107,820</b>
<b>Total funds</b>	<b>3,130,669</b>	<b>3,658,329</b>	<b>3,352,222</b>	<b>-</b>	<b>3,436,776</b>

**SEAMAB  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**17. Analysis of charitable funds (continued)**

**Unrestricted funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the company.

Certain of the unrestricted fund balances have been used to create designated funds. These are unrestricted funds ear marked by the Trustees for particular purposes.

The designation does not represent a restriction upon the use of these funds but represents the intention of the Trustees regarding utilisation of the charity's resources.

The nature and purpose of the various unrestricted designated funds are noted as follows.

**Fixed asset fund**

This is a designated fund representing the net book value of the charity's tangible fixed assets. It is not available for direct expenditure on charitable activities.

**Capital Development Fund**

This is a designated fund representing the trustees' decision to transfer £300,000 of the 2018/2019 surplus towards building a new, purpose built school as set out in our five year strategy. A further £115,000 was designated in the current financial year, bringing the total amount designated to £415,000.

**General fund**

This is the operating fund of the charity.

**Restricted funds**

Restricted funds comprise of the following:

*Janet Grieve Legacy Fund*

This is a fund derived from a legacy given to reward the children.

HMRC - CJRS - To be used towards employees salaries who are on furlough.

*Restricted donations*

The following donations have been received for specific purposes.

- Gordon Fraser Charitable Trust - 24-hour curriculum;
- Ramboll - to purchase books for children;
- Scottish Book Trust – for an author to visit the school;
- St James Place Foundation – to purchase equipment for Project Free Forest Schools Outdoor Education Programme for the bungalows;

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**17. Analysis of charitable funds (continued)**

- Holiday Fund - funds received to be used on holidays for both residential and day pupils;
- Visiting Specialists - Currently used to fund woodwork but may include other specialists in the future
- New School Build;
  - Alternative Burns Night Fundraiser – to be used for buildings improvements
  - The Shoot Charitable Trust – to be used for building improvements;
- Modular Classroom:
  - Anthony Jurgens Trust - to be used for the modular classroom project;
  - Anthon Jurgens Charitable Trust – to be used for the modular classroom project;
  - JHT Charitable Trust - to be used for the modular classroom project;
  - Martin Connell Charitable Trust - to be used for the modular classroom project;
  - Mugdock Children's Trust - to be used for the modular classroom project;
  - Ogilvie Ross - to be used for the modular classroom project;
  - Thorntons Sols: Jimmie Cairncross Charitable Trust - to be used for the modular classroom project;
- Caravan Fund
- Cash For Kids- Play equipment at the care campus
- Children's Birthday Gifts
- Music Fund
- 24 Hour Curriculum:
  - Alexander/McLaren Trust - 24-hour curriculum;
  - Kinross Community Council - 24 hour curriculum;
  - Lethendy Trust - 24-hour curriculum;
  - Paphitis Charitable Trust - to be used for the 24 Hour Curriculum project;
- Epic Adventures:
  - Crerar Trust - Epic Adventures;
  - Hugh Stenhouse Foundation - Epic adventures;
  - Kilpatrick Fraser - Epic Adventures;
  - Lethendy Trust - Epic Adventures Project - Epic adventures;
  - Mitchells Robertson: James Wood Trust - Epic adventures;



- Moto in the Community Trust - Epic adventures;

## **SEAMAB**

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#### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

##### **17. Analysis of charitable funds (continued)**

- Paphitis Charitable Trust - Epic adventures;
- The Cross Trust - Epic Adventures - camping trip;
- Sensory Improvements:
  - Lego - Ongoing appeal to provide sensory improvements, from rocking chairs to fidget toys;
  - Studio Sande BCA - Burns night donation - sensory improvements at the care campus;
- Therapy Project:
  - The Pilot Trust (Turcan Connell) - 3 year funding to provide dog therapy at Seamab;
  - Hugh Fraser Foundation - Ongoing appeal to improve the therapy that we offer children at Seamab. This will include funding for the psychologist post going forward, plus specialist therapist such as play therapy;
  - WM Mann Foundation - Ongoing appeal to improve the therapy that we offer children at Seamab. This will include funding for the psychologist post going forward, plus specialist therapist such as play therapy.
- Psychologists:
  - The Gannochy Trust – to pay for a new psychologist
  - The Robertson Trust - to pay for a new psychologist
  - RS MacDonald - to pay for a new psychologist
- Play Therapy:
  - CMS Cameron McKenna – to pay for for Play Therapy
- Theraplay:
  - The Pilot Trust (Turcan Connell) – funding to cover Theraplay
- Play Alloa – funding to cover MS sessions at Play Alloa

##### **18. Capital commitments**

There are no capital commitments at 31 March 2022.

##### **19. Security**

The Royal Bank of Scotland plc holds a Standard Security over the main school property at The Hollies and the four residential bungalows. It also holds a Bond and Floating Charge over all the property of the Company.

**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**20. Operating leases commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows;

	<b>2022</b>	<b>2021</b>
	<b>Other</b>	<b>Other</b>
	<b>£</b>	<b>£</b>
Under 1 year	32,951	32,951
Between 2 and 5 years	22,515	55,466
	<u>55,466</u>	<u>88,417</u>

**21. Net assets over funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	1,534,034	-	1,534,034
Debtors	307,353	-	307,353
Cash at bank and in hand	1,958,634	121,940	2,080,574
Creditors due within one year	(138,863)	-	(138,863)
	<u>3,661,158</u>	<u>121,940</u>	<u>3,783,098</u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	1,522,087	-	1,522,087
Debtors	370,408	2,591	372,999
Cash at bank and in hand	1,612,655	105,229	1,717,884
Creditors due within one year	(176,194)	-	(176,194)
	<u>3,328,956</u>	<u>107,820</u>	<u>3,436,776</u>

**SEAMAB**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**22. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per the Statement of Financial Activities)	346,322	306,107
Adjustments for:		
Depreciation charges	27,881	18,859
Interest received	(188)	(773)
Decrease/(Increase) in debtors	65,646	(225)
(Decrease)/Increase in creditors	(37,331)	56,040
Net cash provided by operating activities	<u>402,330</u>	<u>380,008</u>

**23. Analysis of cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash in hand	2,080,574	1,717,884
Total cash and cash equivalents	<u>2,080,574</u>	<u>1,717,884</u>