

**Charity Number SC000843**

**Company Number SC166084**

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

**(Operating as Play Works)**

Report of the Directors and  
Consolidated Financial Statements  
For the Year Ended 31st March 2023

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

**Consolidated Financial Statements for the year ended 31st March 2023**

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## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

The Board present their Report, together with the accounts for the year ended 31st March 2023.

This report and the financial statements, comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2022).

#### **CHAIR'S REPORT**

I am pleased to present the 2023 Directors' Report for Family and Community Development West Lothian. This year we have continued to support families and children still dealing with the impact the pandemic had on them. The residual effect of this has been compounded by the cost-of-living crisis. Vulnerable families are most severely affected by these two factors in addition to other issues in their lives.

As our services have returned to a new normal, we have adapted them to address these issues. As is the norm staff have worked tirelessly to ensure the families and children get the support they need. They continue to adapt and innovate in a way that never ceases to amaze.

As always, play is at the heart of everything we do, to give our children the best start in life.

The services provided to families continue to be crucial, so a big thank you to Raymond and all of the staff, for their hard work and dedication to the most vulnerable of families, in continuing to provide them with vital support in difficult times.

Thanks also to the members of the Board of Trustees, for their continuing commitment, hard work and creative thinking, in the governance of the organisation; ensuring it continues to support families and promote social inclusion at this crucial time. A warm welcome to new members of the Board who have brought energy and a new perspective. Thanks also to the funders, who have continued to support us this year and allowed us to be creative in our service delivery. As we move towards 2024, times continue to be challenging, but we look forward optimistically as we continue to adapt and innovate, to ensure that families are well supported in their communities.



Margaret Graham  
Chairperson

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

Report of the Board of Management for the year ended 31st March 2023

### **OUR PURPOSE**

Family and Community Development West Lothian exists to promote the benefit of the inhabitants of West Lothian and environs and in particular parents and children, by assisting communities, voluntary organisations and local authorities in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure occupation with the object of improving the conditions of life for the said inhabitants.

Family and Community Development West Lothian rebranded this year and adopted the operating name Play Works. As part of this exercise, we updated our Vision, Mission and Values to reflect our current focus:



Everything that we do is about **PREVENTION** – providing the appropriate supports, at an early stage, to prevent people's health, wellbeing and income declining, which prevents more costly and ineffective interventions further down the line.

We aim to inspire children and their families with our Awesome Childhood Experiences and to create lasting memories through play and family learning activities.

By providing excellent childcare and play, we aim to improve children's health and wellbeing and enable their parents/carers to work or study, and to be economically active and independent.

### **OUR ORGANISATION**

Family and Community Development West Lothian is both a charity (SC000843) and a Company Limited by Guarantee (SC166084).

We rebranded this year and adopted the operating name of Play Works. We operated a number of projects and services across West Lothian, known locally as: Broxburn Family Centre; The Range Playground; the Dale Hub; and Playbase (outreach). We also have a subsidiary charity/Ltd Company, called Simply Play, which delivers out of school care and a woodland nursery.

Like many other charities and service providers, we had to continually adapt and change quickly to a constantly shifting operating environment. Thanks to robust leadership, good governance and quick and decisive action when needed, we have remained strong and sustainable during these disruptive and unpredictable times. This performance, in the face of such adversity, demonstrates our resilience, responsiveness and creativity.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

#### **OVERVIEW OF OUR YEAR**

This Report addresses the first year of a “new normal”, as all, final, Covid restrictions had just ended at the beginning of this reporting period.

It focuses on our recovery from these restrictions, as we fully re-opened and continued to address the impacts of the global pandemic on our people, our communities and our business. It was also the early days of an increasingly escalating cost of living crisis, disproportionately affecting more, already, disadvantaged families.

We have clearly seen a significant impact of, first the various lockdowns and Covid restrictions, and now the cost of living crisis. This has severely affected people’s mental and physical wellbeing. It has pushed more families towards crisis. It has increased the complexity of challenges being faced by many families. It has multiplied developmental delays in very young children. It has dragged more people into fuel and energy insecurity. It has increased debt and poverty. It has increased demand for support, particularly 1-1, bespoke support: and all of this at a time of cuts to public sector and universal provision, due to the public sector funding crisis.

As a key support for local people and communities, we have again risen to these challenges and been a vital lifeline for many children and their families. Our staff have been outstanding; bringing their care, creativity and sense of fun to support people through their difficulties, providing joy when it was most needed and helping people to rebuild their resilience.

#### **OUR ACTIVITIES**

Over 2022/23 we helped 364 children and 216 parents, through our targeted groups and activities, as well as 30 in more intensive, bespoke, ongoing 1-1 support packages.

We ran 29 groups every week across our services, including: Baby massage; Stay & Play; Playbabies; Exploring wellbeing; Cooking; Pop-up-play; Gardening; Crafts; Community Pantry; Little Adventurers; Children’s clubs; Monday Munches; Zippy Kids; Baby Breakfasts and Changing Rooms.

We had a very successful residential week for our outreach girls’ group, with this being the first time away from home for most.

We gave 16 air fryers to families participating in cooking groups and 9 hand blenders for baby weaning.

We held community, holiday play days for over 600 local people and seasonal events at Easter, Halloween and Christmas, including a dozen Xmas parties distributing 100 Christmas present packs to families in need.

Our food pantries helped to address the food insecurity of 92 adults and 72 children.

We also operated our childcare social enterprise, which provided after school and holiday services, as well as West Lothian’s first outdoor nursery. In addition to helping 451 families, with 576 children, access employment and training, this also provided respite care for 24 children with disabilities , as well as dozens of free places for families in need.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST Lothian**

### **Report of the Board of Trustees for the year ended 31st March 2023**

#### **OUR IMPACT**

We want our children to have the best start in life.

We want more opportunities for children to play outside, thereby improving their health and wellbeing.

We want more functional, resilient, families.

We want to reduce feelings of isolation and anxiety, and improve self-esteem and confidence.

Everything that we do is about PREVENTION. We provide the appropriate supports, at an early stage, to prevent people's health, wellbeing and income declining, which prevents more costly and ineffective, interventions further down the line.

We gathered information on the difference that we made from direct feedback, evaluations, testimonials, our own observations and conversations with local people. Our local relationships and communication enabled us to react quickly to individuals' and local circumstances, and to directly make a difference and provide appropriate supports, where and when it is needed.

People told us that we helped to reduce or prevent: Poverty; Obesity; Social exclusion; Social Work intervention; Children being taken into care; Domestic abuse; Isolation and loneliness; Substance misuse; Deteriorating mental health; Loss of tenancy; Child safety issues; Malnourishment; Neglect; The repeating pattern of parents ACEs and trauma: a major focus for us is mental health and wellbeing.

We contributed toward the following outcomes for West Lothian's families:

Improve mental wellbeing

Improve families' functionality and resilience

Reduce isolation

Strengthen attachment

Improve physical health

Reduce feelings of isolation and anxiety

Improve self-esteem and confidence

#### **OUR SECTOR**

Throughout the year, Play Works has continued to be a key leader in the local and national sector.

Locally we were a key contributor to a couple of local partnerships. As a founding member of the Roots public social partnership, we helped to provide fast-track, mental health provision to children and their families. We also stepped up to take on a key role in rescuing West Lothian's Food Network, when the West Lothian Foodbank unexpectedly withdrew its support toward the end of 2022.

Strategically, our CEO continued to Chair the Third Sector Strategy Group, which facilitated information sharing, engagement and partnership working. He continued to represent the sector on a Sector/Council Working Group and the Children and Families Strategic Planning Group and was elected to represent the Sector on the Council's Education Policy Development and Scrutiny Panel, as well as contributing to a short-life working group on blended early years placements. We were also a key partner in the writing of West Lothian's new Children's Services Plan.

Nationally we continued to lobby and campaign on behalf of the beleaguered out of school care sector – speaking out about the sector's strategic importance and its sustainability issues.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

#### **OUR FUTURE**

We continue to face unprecedented challenges:

- Additional public sector cuts will further negatively impact on our most vulnerable people and communities, at a time when a cost of living crisis is dragging more people than ever into poverty.
- It will take years for the effects of the pandemic and its lockdowns, to be mitigated and their effect on mental health and wellbeing and developmental delays in infants, are only two major impacts, which are at the top of our list.
- Like most sectors, we are impacted by a staffing crisis, with shortages holding back growth and affecting quality. A particular issue for our sector is Local Authorities “hoovering up” staff due to an un-level playing field, which is a national issue and requires a national solution.

We continue to be optimistic, however:

- We have emerged from the pandemic much stronger than many organisations and are well placed to continue to develop.
- Our rebranding has already had a positive impact and strengthened our message and recognition.
- West Lothian Council’s introduction of blended placement for early years funded places, will help families to access Wonder Woods.
- The Roots public social partnership continues to grow and develop, with successful first year under its belt.
- Funding for our future is as secure as it ever can be in our sector and we continue to work closely with our supporters to deliver for West Lothian’s children, families and communities.

#### **OUR FINANCES**

Our organisation has continued to be well supported for the period, in recognition of the quality and added value of our work. We have had a particularly strong year in our financial performance and our surplus is due to a few fortunate factors: additional, unplanned, successful fundraising opportunities; stronger than planned performance of our training provision; exceeding targets for our childcare services; and lower than planned staffing levels.

Governance and financial management of the organisation continues to be strong and assured, providing a secure base to build upon. These are difficult times for the Third and Public Sectors though and we are always striving to be as efficient and cost effective as possible, with careful cost controls and continual fundraising. The impact of new hybrid working patterns has impacted on childcare demand/income, but was expected and planned for.

The Board has a number of formal arrangements between the organisation and Simply Play, to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement. These are monitored on a regular basis.

#### **Principal funding sources**

Core activity funding comes through a grant from West Lothian Council Social Policy, which reflects Council’s priorities and continues to deliver added value for them through partnership working and the additional funding that this enables us to draw down.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

Charitable funding for the period is thanks to NHS Lothian, BBC Children in Need, the William Grant Foundation, the Robertson Trust, the Scottish Government, the Cattanach Trust, Thrive Outdoors Play for Wellbeing Fund, Places for People and the STV Children's Appeal.

Childcare fees are reviewed and increased annually in line with inflationary costs.

#### **Investment policy**

To reflect very low interest rates and ensure the accessibility of working capital in these uncertain times, the Board does not have any fixed deposit accounts.

#### **Reserves policy**

The target is to build reserves equivalent to 6-months full operating costs, including salaries, as part of a prudent financial planning and management strategy.

#### **Buildings**

The organisation purchased the Family Centre building in January 2010 and currently wholly owns the property. The organisation owns the log cabin at The Range Playground, as well as all of the structures there, as well as a small cabin at our Wonder Woods outdoor nursery. There are leases with Council for 2 office units, the Dale Hub and Simply Play East Calder.

#### **Pensions**

Family and Community Development West Lothian was previously a member of Lothian Pension Fund. We withdrew from the scheme in March 2020 and a 19-year agreement was reached to settle the organisation's commitment to the fund, with annual payments on-going.

Stakeholder pensions are in place with Standard Life for all staff.

#### **Auditors**

To ensure robust governance, the Board of Directors assessed the performance of and reappointed, Thomson Cooper Accountants, whom they felt represented best value for the organisation.

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 5th June 1996 and registered as a charity on 9th November 1992. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Management. This document was updated in 2010, when the organisation restructured and became Family and Community Development West Lothian. Under the requirements of the Memorandum and Articles of Association the members of the Board of Management are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM, with nominations being sought from users of the organisation's services. This fits in with the organisation's ethos of local ownership, participation and education.

#### **Recruitment and appointment of Directors**

There is a good mix of skills and experience represented on the Board of Directors, which includes service users, local business people, members with previous governance experience and longer serving members. Skills gaps are identified and suitable nominations sought when required.

#### **Board of Directors induction and training**

Directors are familiar with the operation of the organisation and their governance roles and responsibilities. The CEO keeps the Board up to date with changing requirements, legislation and policy initiatives. Training for Directors is organised on an ongoing basis.



## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

New Directors/Trustees are taken through an induction programme by the CEO, which includes: the structure, ethos and operation of the organisation; governing documents and reporting requirements; roles and responsibilities of Charity Directors; resourcing information and financial management arrangements; and strategic plans for the organisation.

#### **Risk management**

The Board has assessed the major risks to which the organisation is exposed. An annual risk assessment is carried out and appropriate systems have been put into place to minimise the risks the charity faces:

- Financial systems are in place to ensure good practice in relation to processing, handling and authorisation of all financial transactions;
- Financial performance is monitored regularly, with monthly management accounts scrutinised by Trustees;
- A robust, long-term funding strategy is in place with regular strategic reviews;
- The Range Adventure Playground has a daily inspection regime and regular maintenance cycle;
- Child protection guidelines are applied, including appropriate checks on all staff and volunteers. Relevant staff are also registered with the Scottish Social Services Council and are members of the Protection of Vulnerable Groups (PVG) scheme;
- Hygiene controls are in place and are monitored by staff and Environmental Health Officers;
- Health and Safety Policy and procedures are in place for all staff, volunteers and users of the service;

#### **Organisational structure**

Family and Community Development West Lothian is governed by a Board of Directors of up to 12 members, who monitor the organisation, oversee its strategic direction and finances and agree Policy.

The Board structure facilitates effective governance and reflects the organisation's size and diversity. The full Board meets quarterly, supported by monthly Finance Sub Group meetings and a Practice Sub Group, which also meets quarterly.

The operational running of the organisation is delegated to the organisation's CEO and, through him, to the staff, according to the organisation's management structure. The CEO and Senior Managers, report directly to the Board at their meetings.

#### **Related parties**

The organisation works in partnership with a number of other agencies and bodies, both to promote the organisation's charitable objects and to contribute to the development of the local sector.

Key partners are:

- West Lothian Council, where the organisation works closely with various local teams and staff from Community Regeneration, Social Policy and Education Departments, to liaise on activities, joint working and referrals. Our CEO also represents the voluntary sector on the Council's Children and Families Strategic Planning Group, Sector/Council Working Group, Education Policy Development and Scrutiny Panel, as well as various short-life working groups.
- The Voluntary Sector Gateway West Lothian is the district's third sector interface organisation and our CEO Chairs its Third Sector Strategy Group. There are no financial transactions between the two organisations.

Family and Community Development West Lothian has a subsidiary Company: Simply Play (Company no. SC372020 and charity no. SC041420). Simply Play provides out of school care provision across West Lothian. Family and Community Development West Lothian is the sole Member of Simply Play and has representation on its Board of Directors. There are a number of formal arrangements between the two organisations to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Report of the Board of Trustees for the year ended 31st March 2023****Reference and Administrative Information**

The Directors, who are also Trustees who served during the period, were as follows: -

**Board of Directors/Trustees**

Margaret Graham	Chair
Nicolla Isherwood	Treasurer
Mhairi Harrington	
Selene Finch	
Dr Jane Kellock	(Resigned 24 August 2022)
Barry Gordon	
Christopher Horne	(Appointed 23 February 2023)

**Senior Management Team**

Raymond Branton	Chief Executive Officer & Company Secretary
Simon Henderson	Operations Manager
Angela Douglas	Projects Manager
Louise Slater	Finance Manager

Registered Office and Operational Address	1-3 Henderson Place Broxburn West Lothian EH52 6EY
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Auditors	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife, KY11 8PB
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Bankers	Bank of Scotland 54 - 55 The Centre Livingston West Lothian EH54 6NB
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Charity Registration Number	SC000843
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Company Number	SC166084
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## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Report of the Board of Trustees for the year ended 31st March 2023**

#### **Statement of the Board of Director's Responsibilities**

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

Company law requires the Board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group for that period. In preparing these financial statements, the Board of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Board are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006 Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of Disclosure to the Auditor**

In so far as the Board of Directors are aware:

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

#### **Auditors**

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

Approved by the Board of Directors on 30 August 2023 and signed on its behalf by:

*Nicola Isherwood*

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Nicola Isherwood – Treasurer

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian**

#### **Opinion**

We have audited the group and parent company financial statements of Family and Community Development West Lothian (the 'charitable company') for the year ended 31 March 2023 which comprise the consolidated and parent company Statement of Financial Activities, the consolidated and parent company Balance Sheet, the consolidated and parent company Statement of Cash Flows and 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 group's and of the charitable company's affairs as at 31 March 2023 and of the group's and of the parent charitable company's incoming resources and application of resources, including the group's and parent's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity'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.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian (cont'd)**

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian (cont'd)**

#### **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 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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian (cont'd)**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Mitchell (Senior Statutory Auditor)  
for and on behalf of Thomson Cooper, Statutory Auditor  
Dunfermline

Date: 31-08-23

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Consolidated Statement of Financial Activities**  
**for the year ended 31st March 2023****Current Financial Year**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Donations		7,226	-	7,226	10,099
<i>Charitable activities:</i>					
Grants receivable	4	371,406	231,921	603,327	543,940
Out of school care fees		930,115	-	930,115	710,862
Other income		34,111	-	34,111	27,041
<i>Other trading activities:</i>					
	5	25,997	-	25,997	28,168
<i>Other income:</i>					
HMRC CJRS Grant		-	-	-	38,986
<b>Total income</b>		<b>1,368,855</b>	<b>231,921</b>	<b>1,600,776</b>	<b>1,359,096</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>	6	1,246,456	227,367	1,473,823	1,321,414
<b>Total expenditure</b>		<b>1,246,456</b>	<b>227,367</b>	<b>1,473,823</b>	<b>1,321,414</b>
<b>Net income/(expenditure)</b>		<b>122,399</b>	<b>4,554</b>	<b>126,953</b>	<b>37,682</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement of funds</b>		<b>122,399</b>	<b>4,554</b>	<b>126,953</b>	<b>37,682</b>
<b>Reconciliation of funds</b>					
Fund Balance Brought Forward	15	433,995	38,386	472,381	434,699
Fund Balance Carried Forward		556,394	42,940	599,334	472,381

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 20 to 41 form part of these financial statements



**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Consolidated Statement of Financial Activities**  
**for the year ended 31st March 2023****Prior Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Donations		10,099	-	10,099	832
<i>Charitable activities:</i>					
Grants receivable	4	337,267	206,673	543,940	820,292
Out of school care fees		710,862	-	710,862	367,246
Other income		27,041	-	27,041	10,464
<i>Other trading activities:</i>					
	5	28,168	-	28,168	7,217
<i>Other income:</i>					
HMRC CJRS Grant		38,986	-	38,986	299,052
<b>Total income</b>		<b>1,152,423</b>	<b>206,673</b>	<b>1,359,096</b>	<b>1,505,103</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>	6	1,120,180	201,234	1,321,414	1,302,860
<b>Total expenditure</b>		<b>1,120,180</b>	<b>201,234</b>	<b>1,321,414</b>	<b>1,302,860</b>
<b>Net income/(expenditure)</b>		<b>32,243</b>	<b>5,439</b>	<b>37,682</b>	<b>202,243</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement of funds</b>		<b>32,243</b>	<b>5,439</b>	<b>37,682</b>	<b>202,243</b>
<b>Reconciliation of funds</b>					
Fund Balance Brought Forward	15	401,752	32,947	434,699	232,456
Fund Balance Carried Forward		433,995	38,386	472,381	434,699

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 20 to 41 form part of these financial statements

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Company Statement of Financial Activities**  
**for the year ended 31st March 2023****Current Financial Year**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Donations		7,221	-	7,221	2,621
<i>Charitable activities:</i>					
Grants receivable	4	348,511	208,355	556,866	495,662
Out of school care fees		155,905	-	155,905	140,614
Other income		34,111	-	34,111	27,041
<i>Other trading activities</i>					
	5	1,190	-	1,190	1,221
<i>Other income:</i>					
HMRC CJRS Grant		-	-	-	7,224
<b>Total income</b>		<b>546,938</b>	<b>208,355</b>	<b>755,293</b>	<b>674,383</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>	6	464,459	204,894	669,353	652,655
<b>Total expenditure</b>		<b>464,459</b>	<b>204,894</b>	<b>669,353</b>	<b>652,655</b>
<b>Net income/(expenditure)</b>		<b>82,479</b>	<b>3,461</b>	<b>85,940</b>	<b>21,728</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement of funds</b>		<b>82,479</b>	<b>3,461</b>	<b>85,940</b>	<b>21,728</b>
<b>Reconciliation of funds</b>					
Fund Balance Brought Forward	15	265,777	20,123	285,900	264,172
Fund Balance Carried Forward		348,256	23,584	371,840	285,900

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 20 to 41 form part of these financial statements

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Company Statement of Financial Activities**  
**for the year ended 31st March 2023****Prior Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Donations		2,621	-	2,621	801
<i>Charitable activities:</i>					
Grants receivable	4	336,709	158,953	495,662	506,751
Out of school care fees		140,614	-	140,614	138,710
Other income		27,041	-	27,041	10,464
<i>Other trading activities</i>					
	5	1,221	-	1,221	1,068
<i>Other income:</i>					
HMRC CJRS Grant		7,224	-	7,224	101,907
<b>Total income</b>		<b>515,430</b>	<b>158,953</b>	<b>674,383</b>	<b>759,701</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>	6	502,767	149,888	652,655	617,538
<b>Total expenditure</b>		<b>502,767</b>	<b>149,888</b>	<b>652,655</b>	<b>617,538</b>
<b>Net income/(expenditure)</b>		<b>12,663</b>	<b>9,065</b>	<b>21,728</b>	<b>142,163</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement of funds</b>		<b>12,663</b>	<b>9,065</b>	<b>21,728</b>	<b>142,163</b>
<b>Reconciliation of funds</b>					
Fund Balance Brought Forward	15	253,114	11,058	264,172	122,009
Fund Balance Carried Forward		265,777	20,123	285,900	264,172

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 20 to 41 form part of these financial statements

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Consolidated and Company Balance Sheet**  
**As at 31st March 2023**

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Fixed Assets:</b>					
Tangible Assets	9	117,203	110,078	85,488	78,315
<i>Total fixed assets</i>		117,203	110,078	85,488	78,315
<b>Current Assets:</b>					
Debtors	11	62,372	56,784	47,732	39,189
Cash at bank and in hand		772,703	752,656	514,361	492,195
<i>Total current assets</i>		835,075	809,440	562,093	531,384
<b>Creditors: amounts falling due within one year</b>	12	(179,523)	(260,451)	(102,320)	(137,113)
<b>Net Current Assets</b>		655,552	548,989	459,773	394,271
<b>Total Assets Less Current Liabilities</b>		772,755	659,067	545,261	472,586
<b>Creditors: amounts falling due after more than one year</b>	13	(173,421)	(186,686)	(173,421)	(186,686)
<b>Total Net Assets</b>		599,334	472,381	371,840	285,900
<b>The Funds of the Charity</b>					
Unrestricted - General Funds		369,708	233,863	161,570	65,645
Unrestricted – Designated Funds		186,686	200,132	186,686	200,132
Restricted Funds		42,940	38,386	23,584	20,123
<b>Total Charity Funds</b>	15	599,334	472,381	371,840	285,900

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Management on 30 August 2023.

*Nicola Isherwood*

Nicola Isherwood  
Director

The notes on pages 20 to 41 form part of these financial statements.

**Company Registration Number SC166084**

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Consolidated and Company Statement of Cash Flows**  
**As at 31st March 2023**

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Cash flows from operating activities</b>	19	54,903	56,498	48,374	(2,786)
		54,903	56,498	48,374	(2,786)
<b>Cash flows from investing activities:</b>					
Purchase of tangible fixed assets		(36,067)	(38,563)	(26,208)	(22,684)
Proceeds from disposal of fixed assets		1,211	1,571	-	-
<b>Cash provided by (used in) investing activities</b>		(34,856)	(36,992)	(26,208)	(22,684)
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		20,047	19,506	22,166	(25,470)
<b>Cash and cash equivalents at the beginning of the year</b>		752,656	733,150	492,195	517,665
<b>Total cash and cash equivalents at the end of the year</b>		772,703	752,656	514,361	492,195

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Notes to the Financial Statements** **for the year ended 31st March 2023**

#### **1. Accounting Policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

*a) Basis of Accounting*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity.

*b) Group Financial Statements*

The financial statements consolidate those of the charity and its wholly owned charitable company subsidiary undertaking Simply Play, whose year end is 31st March 2023. The results of the subsidiary are consolidated on a line by line basis.

*c) Fund Accounting*

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specific purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

*d) Income Recognition*

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Notes to the Financial Statements** **for the year ended 31st March 2023**

#### **1. Accounting Policies (cont'd)**

##### **d) *Income Recognition (cont'd)***

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are 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. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from out of school care fees are recognised in the period to which the provision of the service occurs.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

##### **e) *Expenditure Recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of operating the community centre, and their associated support costs.
- Other expenditure (where relevant) comprises costs not falling into any other heading.

The charity and its wholly owned subsidiary are not registered for VAT and therefore all income and expenditure is recorded inclusive of VAT.

## **FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**

### **Notes to the Financial Statements** **for the year ended 31st March 2023**

#### **1. Accounting Policies (cont'd)**

*f) Allocation of Support Costs*

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

*g) Operating Leases*

The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.

*h) Tangible Fixed Assets and Depreciation*

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - The Range and Wonder Woods' Cabins	10% on a straight line basis
Leasehold Improvements	20% on a straight line basis
Other Buildings	5% on a straight line basis
Play Equipment	25% on a straight line basis
Office Equipment	25% on a straight line basis
Furniture & Fixtures	20% on a straight line basis
Computer Software	50% on a straight line basis
Motor Vehicles	25% on a straight line basis

*i) Debtors*

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

*j) Cash at Bank and in Hand*

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

*k) 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 discounts due.



## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Notes to the Financial Statements** **for the year ended 31st March 2023**

#### **1. Accounting Policies (cont'd)**

*l) 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.

*m) Employee Benefits*

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.

*n) Pensions*

*Defined Contribution Pension Scheme*

The charity and the subsidiary charitable company operate a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions are expensed as they become payable.

*o) Taxation*

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

*p) Going concern*

At the time of the approval of the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****2. Legal Status of the Charity**

Both the charities comprising the group are companies limited by guarantee, incorporated and registered in Scotland, under company numbers SC166084 and SC372020 and have no share capital. The liability of each member in the event of winding-up is limited to £1.

The charities registered numbers are SC000843 and SC041420.

The registered office is 1 - 3 Henderson Place, Broxburn, West Lothian, EH52 6EY.

**3. Net Income/(Expenditure) for the Year**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
This is stated after charging:				
Depreciation	27,731	21,434	19,035	12,907
Auditor's remuneration	13,080	12,620	7,440	7,180

**4. Income from Charitable Activities – Group (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	255,341	-	255,341
West Lothian Council Support Funding	1,526	5,050	6,576
Children in Need	-	33,066	33,066
NHS Lothian	-	49,519	49,519
The Cattnach Trust	-	15,000	15,000
Scottish Government	-	50,064	50,064
IS Thrive Outdoor	-	5,435	5,435
William Grant Foundation	30,000	-	30,000
Robertson Trust	20,000	-	20,000
WLC Town Centre Funding	-	16,200	16,200
Mental Health Partnership	-	27,985	27,985
Inspiring Scotland	-	8,614	8,614
SG Omicron Impacts Fund	23,000	-	23,000
Places for People Funding	5,000	-	5,000
Rural Community Local Led Development	-	11,068	11,068
WLC Long Term Unemployed Programme	-	9,920	9,920
WLC Summer Programme Funding	9,591	-	9,591
Other small grants	26,948	-	26,948
	<u>371,406</u>	<u>231,921</u>	<u>603,327</u>

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Incoming from Charitable Activities – Group (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Out of school care fees	930,115	-	930,115

**Incoming from Charitable Activities – Group (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Other Income – Workforce development	34,111	-	34,111

**Income from Charitable Activities – Group (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	270,176	-	270,176
West Lothian Council Support Funding	-	15,307	15,307
Children in Need	-	24,553	24,553
NHS Lothian	-	49,519	49,519
The Cattnach Trust	10,442	7,500	17,942
Scottish Government	-	86,059	86,059
IS Thrive Outdoor	-	5,249	5,249
William Grant Foundation	30,000	-	30,000
Robertson Trust	20,000	-	20,000
WLC Town Centre Funding	-	106	106
Mental Health Partnership	-	16,325	16,325
Other small grants	6,649	2,055	8,704
	337,267	206,673	543,940

**Incoming from Charitable Activities – Group (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Out of school care fees	710,862	-	710,862

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Incoming from Charitable Activities – Group (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Other Income – Workforce development	27,041	-	27,041

**Income from Charitable Activities – Charity (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	255,341	-	255,341
West Lothian Council Support Funding	-	1,468	1,468
Children in Need	-	33,066	33,066
NHS Lothian	-	49,519	49,519
The Cattanach Trust	-	15,000	15,000
Scottish Government	-	45,435	45,435
William Grant Foundation	30,000	-	30,000
WLC Town Centre Funding	-	16,200	16,200
Robertson Trust	20,000	-	20,000
Mental Health Partnership	-	27,985	27,985
Inspiring Scotland	-	8,614	8,614
SG Omicron Impacts Fund	3,750	-	3,750
Places for People Funding	5,000	-	5,000
Rural Community Local Led Development	-	11,068	11,068
WLC Summer Programme Funding	7,472	-	7,472
Other Small Grants	26,948	-	26,948
	<u>348,511</u>	<u>208,355</u>	<u>556,866</u>

**Incoming from Charitable Activities – Charity (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Out of school care fees	155,905	-	155,905

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Incoming from Charitable Activities – Charity (Current Financial Year)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Other Income – Workforce development	34,111	-	34,111

**Income from Charitable Activities – Charity (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	270,176	-	270,176
West Lothian Council Support Funding	-	7,500	7,500
Children in Need	-	24,553	24,553
NHS Lothian	-	49,519	49,519
The Cattanach Trust	10,442	7,500	17,942
Scottish Government	-	51,395	51,395
William Grant Foundation	30,000	-	30,000
WLC Town Centre Funding	-	106	106
Robertson Trust	20,000	-	20,000
Mental Health Partnership	-	16,325	16,325
Other Small Grants	6,091	2,055	8,146
	336,709	158,953	495,662

**Incoming from Charitable Activities – Charity (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Out of school care fees	140,614	-	140,614

**Incoming from Charitable Activities – Charity (Prior Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Other Income – Workforce development	27,041	-	27,041

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****5. Income from Other Trading Activities – Group**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Events and trips	156	-	156	-	-	-
Fundraising events	1,200	-	1,200	1,140	-	1,140
Other income	24,641	-	24,641	27,028	-	27,028
	<u>25,997</u>	<u>-</u>	<u>25,997</u>	<u>28,168</u>	<u>-</u>	<u>28,168</u>

**Income from Other Trading Activities – Charity**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Events and trips	156	-	156	-	-	-
Other income	1,034	-	1,034	1,221	-	1,221
	<u>1,190</u>	<u>-</u>	<u>1,190</u>	<u>1,221</u>	<u>-</u>	<u>1,221</u>

**6. Charitable Expenditure – Group (Current Financial Year)**

	Core Activities £	Workforce Development £	Other Activities £	Total 2023 £
Staff costs (Note 8)	960,846	45,480	-	1,006,326
Operating costs	91,322	9,205	-	100,527
Activities and trips	99,719	569	-	100,288
Governance costs (Note 7)	13,080	-	-	13,080
Support costs (Note 7)	250,427	3,175	-	253,602
	<u>1,415,394</u>	<u>58,429</u>	<u>-</u>	<u>1,473,823</u>

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Charitable Expenditure – Group (Prior Financial Year)**

	Core Activities £	Workforce Development £	Other Activities £	Total 2022 £
Staff costs (Note 8)	893,264	32,448	-	925,712
Operating costs	84,832	10,427	578	95,837
Activities and trips	68,039	1,208	-	69,247
Governance costs (Note 7)	12,620	-	-	12,620
Support costs (Note 7)	217,998	-	-	217,998
	<u>1,276,753</u>	<u>44,083</u>	<u>578</u>	<u>1,321,414</u>

**Charitable Expenditure – Charity (Current Financial Year)**

	Core Activities £	Workforce Development £	Other Activities £	Total 2023 £
Staff costs (Note 8)	392,243	45,480	-	437,723
Operating costs	48,153	866	-	49,019
Activities and trips	38,562	569	-	39,131
Governance costs (Note 7)	7,440	-	-	7,440
Support costs (Note 7)	132,865	3,175	-	136,040
	<u>619,263</u>	<u>50,090</u>	<u>-</u>	<u>669,353</u>

**Charitable Expenditure – Charity (Prior Financial Year)**

	Core Activities £	Workforce Development £	Other Activities £	Total 2022 £
Staff costs (Note 8)	418,119	32,448	-	450,567
Operating costs	43,712	3,004	578	47,294
Activities and trips	27,574	1,208	-	28,782
Governance costs (Note 7)	7,180	-	-	7,180
Support costs (Note 7)	118,832	-	-	118,832
	<u>615,417</u>	<u>36,660</u>	<u>578</u>	<u>652,655</u>

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****7. Analysis of Governance and Support Costs**

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

<b>Group (Current Financial Year)</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2023 £</b>
Staff costs (Note 8)	114,429	-	114,429
Premises costs	71,400	-	71,400
General expenses	33,435	-	33,435
Pension Scheme Interest	6,607	-	6,607
Depreciation	27,731	-	27,731
Audit fees	-	13,080	13,080
	<b>253,602</b>	<b>13,080</b>	<b>266,682</b>

<b>Group (Prior Financial Year)</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2022 £</b>
Staff costs (Note 8)	107,592	-	107,592
Premises costs	67,368	-	67,368
General expenses	15,174	-	15,174
Pension Scheme Interest	6,430	-	6,430
Depreciation	21,434	-	21,434
Audit fees	-	12,620	12,620
	<b>217,998</b>	<b>12,620</b>	<b>230,618</b>



**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023**

<b>Charity (Current Financial Year)</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2023 £</b>
Staff costs (Note 8)	45,861	-	45,861
Premises costs	42,442	-	42,442
General expenses	22,095	-	22,095
Pension Scheme Interest	6,607	-	6,607
Depreciation	19,035	-	19,035
Audit fees	-	7,440	7,440
	<b>136,040</b>	<b>7,440</b>	<b>143,480</b>

<b>Charity (Prior Financial Year)</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2022 £</b>
Staff costs (Note 8)	42,608	-	42,608
Premises costs	36,283	-	36,283
General expenses	20,604	-	20,604
Pension Scheme Interest	6,430	-	6,430
Depreciation	12,907	-	12,907
Audit fees	-	7,180	7,180
	<b>118,832</b>	<b>7,180</b>	<b>126,012</b>

All costs are allocated to activities on a direct basis, with the exception of staff costs which are allocated on the basis of time spent.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****8. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Group**

	2023	2022
Average number of full-time equivalent employees during the year:		
Core service	34	24
Management and administration	8	8
	<u>42</u>	<u>32</u>
	£	£
Aggregate remuneration and associated costs of the group:		
Wages & salaries	1,017,533	939,038
Social security costs	64,550	57,073
Pension costs (including defined benefit scheme adjustments)	38,607	37,193
	<u>1,120,690</u>	<u>1,033,304</u>

1 employee (2022 – 1) received total employee benefits (excluding employer pension costs) of between £60,001 to £70,000.

The total amount of employee benefits received by key management personnel of the group is £263,487 (2022 - £245,861). The charity considers its key management personnel comprise the Senior Management Team.

No travel or other expense payments were made to Board members in the current or previous financial year.

**Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Charity**

	2023	2022
Average number of full time equivalent employees during the year:		
Core service	12	11
Management and administration	3	4
	<u>15</u>	<u>15</u>
	£	£
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	415,882	429,345
Social security costs	35,998	33,110
Pension costs (including defined benefit scheme adjustments)	31,704	30,720
	<u>483,584</u>	<u>493,175</u>

The total amount of employee benefits received by key management personnel of the charity is £144,363 (2022 - £165,738). The charity considers its key management personnel comprise the Senior Management Team.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****9. Tangible Fixed Assets – Group**

	Buildings £	Play Equipment £	Office Equipment £	Leasehold Improvements £
<i>Cost</i>				
At 1st April 2022	386,069	47,891	19,222	4,545
Additions	-	5,700	300	30,067
Disposals	-	-	-	(1,701)
At 31st March 2023	386,069	53,591	19,522	32,911
<i>Depreciation</i>				
At 1st April 2022	331,321	44,647	3,163	1,889
Charge for the Year	7,457	1,497	4,307	3,685
Disposals	-	-	-	(490)
At 31st March 2023	338,778	46,144	7,470	5,084
<i>Net Book Value</i>				
At 31st March 2023	47,291	7,447	12,052	27,827
At 31st March 2022	54,748	3,244	16,059	2,656
	Furniture and Fixtures £	Motor Vehicles £	Total £	
<i>Cost</i>				
At 1st April 2022	31,174	56,496	545,397	
Additions	-	-	36,067	
Disposals	-	-	(1,701)	
At 31st March 2023	31,174	56,496	579,763	
<i>Depreciation</i>				
At 1st April 2022	17,354	36,945	435,319	
Charge for the Year	3,721	7,064	27,731	
Disposals	-	-	(490)	
At 31st March 2023	21,075	44,009	462,560	
<i>Net Book Value</i>				
At 31st March 2023	10,099	12,487	117,203	
At 31st March 2022	13,820	19,551	110,078	

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements  
for the year ended 31st March 2023****Tangible Fixed Assets – Charity**

	Buildings £	Office Equipment £	Play Equipment £	Leasehold Improvements £
<i>Cost</i>				
At 1st April 2022	371,500	17,130	46,271	-
Additions	-	300	5,700	20,208
Disposals	-	-	-	-
At 31st March 2023	371,500	17,430	51,971	20,208
<i>Depreciation</i>				
At 1st April 2022	329,500	1,071	43,162	-
Charge for the Year	6,000	4,307	1,362	2,358
Disposals	-	-	-	-
At 31st March 2023	335,500	5,378	44,524	2,358
<i>Net Book Value</i>				
At 31st March 2023	36,000	12,052	7,447	17,850
At 31st March 2022	42,000	16,059	3,109	-
		Furniture and Fixtures £	Motor Vehicles £	Total £
<i>Cost</i>				
At 1st April 2022		31,175	33,387	499,463
Additions		-	-	26,208
Disposals		-	-	-
At 31st March 2023		31,175	33,387	525,671
<i>Depreciation</i>				
At 1st April 2022		17,355	30,060	421,148
Charge for the Year		3,721	1,287	19,035
Disposals		-	-	-
At 31st March 2023		21,076	31,347	440,183
<i>Net Book Value</i>				
At 31st March 2023		10,099	2,040	85,488
At 31st March 2022		13,820	3,327	78,315

The Range has been constructed on ground that is leased to the company on an annual lease that will continue to run under *tacit relocation* until it is formally terminated by either party. The Trustees are of the opinion that the lease will not be terminated in the foreseeable future.

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****10. Investments**

The charity is considered the parent undertaking of its subsidiary charitable company Simply Play which is incorporated in Scotland (SC372020). As the subsidiary is limited by guarantee and has no share capital, the charity does not carry an investment figure in its balance sheet. The subsidiary charitable company does not pay any of its profits to the charity under the gift aid scheme. Simply Play provides out of school care services. A summary of the trading results is shown below.

	2023 £	2022 £
Turnover	845,482	684,712
Administrative expenses	(804,470)	(668,758)
Net profit/(loss) (retained in subsidiary)	41,012	15,954
The assets and liabilities of the subsidiary were:		
Fixed assets	31,715	31,763
Current assets	281,553	285,585
Current liabilities	(85,775)	(130,867)
Total net assets	227,493	186,481
Aggregate reserves	227,493	186,481

**11. Debtors**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors & accrued income	28,623	33,217	14,686	15,021
Due from subsidiary company	-	-	8,571	7,530
Other debtors and prepayments	33,749	23,567	24,475	16,638
	62,372	56,784	47,732	39,189

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****12. Creditors: Falling Due Within One Year**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	35,229	17,444	27,325	10,185
Other creditors & accruals	86,654	128,190	21,449	50,571
Advanced funding (Note 21)	43,254	100,250	39,160	61,790
Pension scheme settlement (Note 20)	13,265	13,446	13,265	13,446
Funds received as agent (Note 22)	1,121	1,121	1,121	1,121
	<u>179,523</u>	<u>260,451</u>	<u>102,320</u>	<u>137,113</u>

**13. Creditors: Amounts Falling Due After One Year**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Pension Scheme Settlement (Note 20)	<u>173,421</u>	<u>186,686</u>	<u>173,421</u>	<u>186,686</u>

	2023 £	2022 £
Amounts repayable by instalments:		
Within one year	13,265	13,446
2 – 5 years	51,140	51,918
After 5 years	<u>122,281</u>	<u>134,768</u>
	186,686	200,132
Included in creditors: amounts falling due within one year	<u>(13,265)</u>	<u>(13,446)</u>
	<u>173,421</u>	<u>186,686</u>

**14. Operating Lease Commitments**

The amounts payable in respect of operating leases for land and buildings are shown below, analysed according to the expiry date of the leases.

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
One year	-	5,000	-	-
Between two and five years	-	-	-	-
	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****15. Movements in Funds****Group (Current Financial Year)**

	Balance at 01/04/2022 £	Movement in Resources		Gains and (Losses) £	Transfers £	Balance at 31/03/2023 £
		Incoming £	Outgoing £			
<b>Restricted Funds</b>						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	33,066	(33,066)	-	-	-
West Lothian Council	15,436	31,170	(26,460)	-	-	20,146
Scottish Government	4,687	61,132	(62,381)	-	-	3,438
The Cattnach Trust	-	15,000	(15,000)	-	-	-
IS Thrive Outdoors	18,263	5,435	(4,342)	-	-	19,356
Mental Health Partnership	-	27,985	(27,985)	-	-	-
Inspiring Scotland	-	8,614	(8,614)	-	-	-
	38,386	231,921	(227,367)	-	-	42,940
<b>Unrestricted - General Fund</b>	233,863	1,368,855	(1,246,456)	-	13,446	369,708
<b>Unrestricted - Designated Fund</b>	200,132	-	-	-	(13,446)	186,686
<b>Total Funds</b>	472,381	1,600,776	(1,473,823)	-	-	599,334

**Group (Prior Financial Year)**

	Balance at 01/04/2021 £	Movement in Resources		Gains and (Losses) £	Transfers £	Balance at 31/03/2022 £
		Incoming £	Outgoing £			
<b>Restricted Funds</b>						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	24,553	(24,553)	-	-	-
West Lothian Council	11,058	15,414	(11,036)	-	-	15,436
Scottish Government	-	86,058	(81,371)	-	-	4,687
The Cattnach Trust	-	7,500	(7,500)	-	-	-
IS Thrive Outdoors	21,889	5,249	(8,875)	-	-	18,263
Mental Health Partnership	-	16,325	(16,325)	-	-	-
Other small grants	-	2,055	(2,055)	-	-	-
	32,947	206,673	(201,234)	-	-	38,386
<b>Unrestricted - General Fund</b>	187,997	1,152,423	(1,120,180)	-	13,623	233,863
<b>Unrestricted - Designated Fund</b>	213,755	-	-	-	(13,623)	200,132
<b>Total Funds</b>	434,699	1,359,096	(1,321,414)	-	-	472,381

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Charity (Current Financial Year)**

	Balance at 01/04/2022 £	Movement in Resources Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	Balance at 31/03/2023 £
<b>Restricted Funds</b>						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	33,066	(33,066)	-	-	-
West Lothian Council	15,436	17,668	(12,958)	-	-	20,146
Scottish Government	4,687	56,503	(57,752)	-	-	3,438
The Cattanach Trust	-	15,000	(15,000)	-	-	-
Mental Health Partnership	-	27,985	(27,985)	-	-	-
Inspiring Scotland	-	8,614	(8,614)	-	-	-
	20,123	208,355	(204,894)	-	-	23,584
<b>Unrestricted General Fund</b>	65,645	546,938	(464,459)	-	13,446	161,570
<b>Unrestricted - Designated Fund</b>	200,132	-	-	-	(13,446)	186,686
<b>Total Funds</b>	285,900	755,293	(669,353)	-	-	371,840

**Charity (Prior Financial Year)**

	Balance at 01/04/2021 £	Movement in Resources Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	Balance at 31/03/2022 £
<b>Restricted Funds</b>						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	24,553	(24,553)	-	-	-
West Lothian Council	11,058	7,606	(3,228)	-	-	15,436
Scottish Government	-	51,395	(46,708)	-	-	4,687
The Cattanach Trust	-	7,500	(7,500)	-	-	-
Mental Health Partnership	-	16,325	(16,325)	-	-	-
Other small grants	-	2,055	(2,055)	-	-	-
	11,058	158,953	(149,888)	-	-	20,123
<b>Unrestricted General Fund</b>	39,359	515,430	(502,767)	-	13,623	65,645
<b>Unrestricted - Designated Fund</b>	213,755	-	-	-	(13,623)	200,132
<b>Total Funds</b>	264,172	674,383	(652,655)	-	-	285,900



## **FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**

### **Notes to the Financial Statements** **for the year ended 31st March 2023**

#### **16. Purposes of Restricted Funds**

NHS Lothian	Funding to improve Family Functioning and Resilience in Children and Young People in West Lothian.
Children in Need	Funding towards play based activities for children.
West Lothian Council	
- Town Centre Funding	Funding to support improvements of facilities in local communities.
- Voluntary Organisations Grants	Funding to help the organisation modernise and increase its sustainability for the future.
Scottish Government	
- Adapt and Thrive Fund	Funding to help third sector organisations to adapt to the challenges of COVID19 and build back to thrive in the future.
- Digital Boost Grant	Funding to help organisations become more competitive, productive, resilient and drive forward Scotland's economic recovery by using digital technology, platforms and innovation.
- Investing in Communities Fund	Funding to help deliver services in Armadale.
- Rural Local Led Development Fund	Funding to support rural communities within Scotland.
The Cattnach Trust	Funding to support children affected by deprivation.
IS Thrive Outdoors	Funding to deliver outdoor early learning and childcare in deprived communities.
Mental Health Partnership	Funding to support the mental health and wellbeing of young people and their families in West Lothian.

#### **17. Analysis of Group Net Assets Between Funds**

	Designated Funds 2023 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible fixed assets	-	74,263	42,940	117,203
Current assets	-	62,372	-	62,372
Cash at bank and in hand	186,686	564,699	21,318	772,703
Current liabilities	-	(158,205)	(21,318)	(179,523)
Long-term liabilities	-	(173,421)	-	(173,421)
	186,686	369,708	42,940	599,334

**FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023**

	Designated Funds 2022 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	71,692	38,386	110,078
Current assets	-	56,784	-	56,784
Cash at bank and in hand	200,132	515,302	37,222	752,656
Current liabilities	-	(223,229)	(37,222)	(260,451)
Long-term liabilities	-	(186,686)	-	(186,686)
	<u>200,132</u>	<u>233,863</u>	<u>38,386</u>	<u>472,381</u>

**18. Related Party Transactions**

There is a contract between the charity and its subsidiary charity for the sharing of facilities. The amount received by the charity in the year was £nil (2022 - £nil), following the trustees' decision to temporarily suspend the contract. A balance of £8,571 (2022 - £7,530) remains outstanding to the charity as at the year end and is included within debtors. All amounts are eliminated on consolidation and are therefore not reflected in the group consolidated accounts.

**19. Cash generated by operations**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Net income/(expenditure) for the year	126,953	37,682	85,940	21,728
Adjustments for:				
Depreciation charges	27,731	21,434	19,035	12,907
(Increase)/Decrease in debtors	(5,588)	242,189	(8,543)	188,118
Increase/(Decrease) in creditors	(94,193)	(244,807)	(48,058)	(225,539)
	<u>54,903</u>	<u>56,498</u>	<u>48,373</u>	<u>(2,786)</u>

**20. Pension Commitments**

During the year the group operated a defined contribution scheme which requires contributions to be made to separately administered funds for the benefit of the employees.

**Defined contribution pension plans**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £31,704 (2022 - £30,720).

The subsidiary charity Simply Play also operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £6,903 (2022 - £6,473).

**FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN****Notes to the Financial Statements**  
**for the year ended 31st March 2023****Defined benefit pension plans**

Prior to the end of the 2020 financial year, the charity negotiated an exit from the Lothian Pension Fund (a local Government Superannuation Scheme). An exit settlement of £381,007 repayable interest free over a nineteen-year period was agreed to discharge any future pension liability. The pension scheme repayments (see Note 13) have been discounted at a rate of 2.75% over the life of the agreement.

**21. Advanced Funding - Group**

	2023 £	2022 £
Amounts held at 1st April	100,250	290,315
Amounts received in year	391,474	278,865
Amounts released as income in year	(448,470)	(468,930)
Amounts held at 31st March	<u>43,254</u>	<u>100,250</u>

**Advanced Funding - Charity**

	2023 £	2022 £
Amounts held at 1st April	61,790	251,016
Amounts received in year	391,476	226,384
Amounts released as income in year	(414,106)	(415,610)
Amounts held at 31st March	<u>39,160</u>	<u>61,790</u>

Income has been deferred in all cases where performance of various objectives has not been met.

**22. Funds Received as Agent – Group & Charity**

	2023 £	2022 £
Amounts held at 1st April	1,121	1,121
Amounts paid out in year	-	-
Amounts held at 31st March	<u>1,121</u>	<u>1,121</u>

Only the amounts released as income in the year are recorded in the statement of financial activities of the charity. All balances held are contained within Creditors.