

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 2024

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated Financial Statements for the year ended 31st March 2024

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FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31st March 2024

The Board present their Report, together with the accounts for the year ended 31st March 2024.

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 2019).

CHAIR'S REPORT

I am delighted to have been appointed Chair during this year and would like to begin by giving everyone's thanks to Margaret, who was instrumental in originally setting up and leading the organisation and then coming back to Chair our Board, after a break away. In addition, our thanks and best wishes go to Mhairi, who also retired from the Board, after many years of valuable service. I would also like to welcome Leigh, Jonathan and Sophie to the Board of Trustees

I would like to present to you the 2024 Directors' Report for Play Works (Family and Community Development West Lothian). As you will see, it has been another busy year and our supports and services have never been more needed. We have seen demand continue to rise, along with the complexities and level of need, as the impact of post-Covid anxieties, the cost of living crisis and reducing public services, have all taken their toll of the children and families that we support.

Again, though our staff have risen to these challenges and provided outstanding support, care and fun, to the many people who depend on us. Their dedication, skill and rapport with our children and families, are outstanding.

So a massive thank you to all of our staff, my fellow Trustees and our funders and supporters, for continuing to make such an important difference, to so many people, during these difficult times.

We are also facing big change ourselves over the coming year, as we appoint a new CEO, after 27 years and give other key staff our best wishes as they move on, and we welcome some new faces. Here's to the next chapter for Play Works!



Chris Horne
Chairperson

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31st March 2024

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 uses the operating name of **Play Works**. Our Vision, Mission and Values illustrate our ethos and approaches:



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 successfully rebranded a couple of years ago, and adopted the operating name of Play Works. During the year 2023-24, we operated a number of projects and services across West Lothian, known locally as: Broxburn Family Centre; The Range Playground; the Dale Hub; as well as our outreach and training programmes. 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 have continually had to 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 Management for the year ended 31st March 2024

OVERVIEW OF OUR YEAR

This Report addresses a post-Covid operating environment, amid a national cost of living crisis, the impacts of which disproportionately affected already disadvantaged families.

The families and communities that we support have been living through the negative legacy of a global pandemic, followed by a 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 resulted in developmental delays in young children. It has dragged more people into fuel and food 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 Government austerity measures.

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 2023/24 we helped 390 children and 242 parents, through our targeted groups and activities, as well as 49 in more intensive, bespoke, ongoing 1-1 support packages.

In total, we ran 35 weekly groups across our range of services, including: Baby massage; Stay & Play; Playbabies; Cooking; Gardening; Crafts; Community Pantry; Zippy Families; Little Adventurers; Children's clubs; Girls Group; Zippy Kids; Baby Breakfasts; Cold Water Therapy; Triple P; Walk & Talk; and Mindful Colouring.

We had another successful residential week for a group of 12 children, with this being the first time away from home for most.

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

Our food pantries helped to address the food insecurity of 96 families.

We also operated our childcare social enterprise, Simply Play, which provided after school and holiday services, as well as West Lothian's first outdoor nursery: Wonder Woods. In addition to helping 392 families, with 482 children, access employment and training, this also provided respite care for 23 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 Management for the year ended 31st March 2024

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 building the new West Lothian Food Network, helping to secure development funding for it.

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, the Children and Families Strategic Planning Group and Council's Education Policy Development and Scrutiny Panel. We were a key partner in West Lothian's Children's Services Plan and Children's Rights delivery and reporting. We were also asked to help another struggling local community project by joining an advisory group, as part of their rescue 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 and the concerning rise of, so called, "activity clubs" undermining the Sector.

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Report of the Board of Management for the year ended 31st March 2024

OUR FUTURE

We continue to face significant challenges:

- Ongoing public sector cuts will continue to negatively impact on our most vulnerable people and communities, alongside a cost of living crisis that is still dragging more people than ever into poverty.
- It will take years for the effects of the pandemic to be mitigated and their effect on mental health and wellbeing and developmental delays in children, which are following them into nursery and school.
- Like most sectors, we are impacted by a staffing crisis, with shortages holding back growth and affecting quality. A particular issue for our childcare Sector is Local Authorities continuing to “hoover up” staff, due to an un-level playing field, which is a national issue and requires a national solution.

As always, we continue to be optimistic, however:

- We continue to be in a stronger position than many organisations and are well placed to continue to develop.
- Our recent branding has had a positive impact and strengthened our message and recognition.
- Our Wonder Woods nursery has matured into an excellent service and re-secured partnership status.
- The impact and success of our work is clearly recognised and valued by funders and strategic partners.
- Our new Strategic Plan gives us a clear direction for the next few years.

OUR FINANCES

Our organisation has continued to be well supported for the period, in recognition of the quality and added value of our work. Performance was strong, especially in the face of a significant deficit budget at the start of the year, which was turned around to deliver only a small loss.

Governance and financial management of the organisation continued to be robust and assured, providing a secure base to build upon. These are difficult times for the Third and Public Sectors 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 significantly impacted on childcare demand/income and resulted in further restructuring and cost-cutting.

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.

Charitable funding for the period was thanks to BBC Children in Need, the William Grant Foundation, the Robertson Trust, The National Lottery Community Fund, the RS Macdonald Charitable Trust, the Cattanach Trust, Thrive Outdoor Community Play Fund, Places for People and the STV Children’s Appeal.

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

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31st March 2024

Donations

We were really thankful for a number of donations made to our charitable activities this year. These came from Celtic Lodge 291, Margaret Graham and Jill Roulston (Kilt Walk), Nat West, Ratho Primary School, the Stewart family, Armadale Methodist Church, Morrisons, and our local AA group.

Investment policy

To ensure the accessibility of working capital in these uncertain times, the Board does not have any fixed deposit accounts at the moment, which will be reviewed over the coming year.

Reserves policy

The target of building reserves equivalent to 6-months full operating costs, including salaries, has been part of our prudent financial planning and management strategy. We plan to review and update our reserves Policy over the coming year.

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 and all of the structures there, as well as a small cabin and outbuildings 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.

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Report of the Board of Management for the year ended 31st March 2024

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; safeguarding responsibilities; 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 regular inspection regime and 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.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Report of the Board of Management for the year ended 31st March 2024

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 Management for the year ended 31 March 2024

Reference and Administrative Information

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

Directors and Board of Management

Margaret Graham	Chair (Retired 29/11/23)
Nicolla Isherwood	Treasurer
Mhairi Harrington	(Retired 29/11/23)
Selene Finch	
Barry Gordon	
Christopher Horne	Chair (Appointed 29/11/23)
Leigh Williams	(Appointed 30/08/23)
Jonathan Moore	(Appointed 29/11/23)
Sophie Dooley	(Appointed 29/11/23)

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 Management for the year ended 31 March 2024

Statement of the Board of Management's Responsibilities

The Board of Management are responsible for preparing the Board of Management'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 of Management 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 of Management 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 Management are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and,
- the Board of Management 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 September 2024 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 2024 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 2024 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 10, 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: 02-10-24

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 2024

Current Financial Year

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations		3,684	-	3,684	7,226
<i>Charitable activities:</i>					
Grants receivable	4	324,881	184,261	509,142	603,327
Out of school care fees		940,736	-	940,736	930,115
Other income		32,444	-	32,344	34,111
<i>Other trading activities:</i>	5	19,975	-	19,975	25,997
Total income		<u>1,321,620</u>	<u>184,261</u>	<u>1,505,881</u>	<u>1,600,776</u>
Expenditure on:					
<i>Charitable activities</i>	6	<u>1,384,069</u>	<u>189,058</u>	<u>1,573,127</u>	<u>1,473,823</u>
Total expenditure		<u>1,384,069</u>	<u>189,058</u>	<u>1,573,127</u>	<u>1,473,823</u>
Net income/(expenditure)		(62,449)	(4,797)	(67,246)	126,953
Transfers between funds		-	-	-	-
Net movement of funds		<u>(62,449)</u>	<u>(4,797)</u>	<u>(67,246)</u>	<u>126,953</u>
Reconciliation of funds					
Fund Balance Brought Forward	14	<u>556,394</u>	<u>42,940</u>	<u>599,334</u>	<u>472,381</u>
Fund Balance Carried Forward		<u>493,945</u>	<u>38,143</u>	<u>532,088</u>	<u>599,334</u>

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 21 to 44 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated Statement of Financial Activities for the year ended 31st March 2024

Prior Financial Year

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
<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
Total income		1,368,855	231,921	1,600,776	1,359,096
Expenditure on:					
<i>Charitable activities</i>	6	1,246,456	227,367	1,473,823	1,321,414
Total expenditure		1,246,456	227,367	1,473,823	1,321,414
Net income/(expenditure)		122,399	4,554	126,953	37,682
Transfers between funds		-	-	-	-
Net movement of funds		122,399	4,554	126,953	37,682
Reconciliation of funds					
Fund Balance Brought Forward	14	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 21 to 44 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Company Statement of Financial Activities for the year ended 31st March 2024

Current Financial Year

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations		3,596	-	3,596	7,221
<i>Charitable activities:</i>					
Grants receivable	4	321,201	177,333	498,534	556,866
Out of school care fees		165,534	-	165,534	155,905
Other income		32,344	-	32,344	34,111
<i>Other trading activities</i>	5	1,140	-	1,140	1,190
Total income		<u>523,815</u>	<u>177,333</u>	<u>701,148</u>	<u>755,293</u>
Expenditure on:					
<i>Charitable activities</i>	6	<u>551,964</u>	<u>178,204</u>	<u>730,168</u>	<u>669,353</u>
Total expenditure		<u>551,964</u>	<u>178,204</u>	<u>730,168</u>	<u>669,353</u>
Net income/(expenditure)		(28,149)	(871)	(29,020)	85,940
Transfers between funds		-	-	-	-
Net movement of funds		<u>(28,149)</u>	<u>(871)</u>	<u>(29,020)</u>	<u>85,940</u>
Reconciliation of funds					
Fund Balance Brought Forward	14	<u>348,256</u>	<u>23,584</u>	<u>371,840</u>	<u>285,900</u>
Fund Balance Carried Forward		<u>320,107</u>	<u>22,713</u>	<u>342,820</u>	<u>371,840</u>

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 21 to 44 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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
<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
Total income		546,938	208,355	755,293	674,383
Expenditure on:					
<i>Charitable activities</i>	6	464,459	204,894	669,353	652,655
Total expenditure		464,459	204,894	669,353	652,655
Net income/(expenditure)		82,479	3,461	85,940	21,728
Transfers between funds		-	-	-	-
Net movement of funds		82,479	3,461	85,940	21,728
Reconciliation of funds					
Fund Balance Brought Forward	14	265,777	20,123	285,900	264,17
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 21 to 44 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated and Company Balance Sheet As at 31st March 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed Assets:					
Tangible Assets	9	122,253	117,203	86,596	85,488
<i>Total fixed assets</i>		122,253	117,203	86,596	85,488
Current Assets:					
Debtors	11	66,458	62,372	47,559	47,732
Cash at bank and in hand		744,400	772,703	538,585	514,361
<i>Total current assets</i>		810,858	835,075	586,144	562,093
Creditors: amounts falling due within one year	12	(240,681)	(179,523)	(169,577)	(102,320)
Net Current Assets		570,177	655,552	416,567	459,773
Total Assets Less Current Liabilities		692,430	772,755	503,163	545,261
Creditors: amounts falling due after more than one year	13	(160,343)	(173,421)	(160,343)	(173,421)
Total Net Assets		532,087	599,334	342,820	371,840
The Funds of the Charity					
Unrestricted - General Funds		320,523	369,708	146,686	161,570
Unrestricted – Designated Funds		173,421	186,686	173,421	186,686
Restricted Funds		38,143	42,940	22,713	23,584
Total Charity Funds	14	532,087	599,334	342,820	371,840

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 September 2024.

Nicolla Isherwood

Nicolla Isherwood
Director

The notes on pages 21 to 44 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 2024**

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Cash flows from operating activities	18	12,987	54,903	50,719	48,374
		<hr/> 12,987	<hr/> 54,903	<hr/> 50,719	<hr/> 48,374
Cash flows from investing activities:					
Purchase of tangible fixed assets		(41,590)	(36,067)	(26,495)	(26,208)
Loss on disposal of fixed assets		300	1,211	-	-
		<hr/> (41,290)	<hr/> (34,856)	<hr/> (26,495)	<hr/> (26,208)
Cash provided by (used in) investing activities					
		<hr/> (41,290)	<hr/> (34,856)	<hr/> (26,495)	<hr/> (26,208)
Increase/(decrease) in cash and cash equivalents in the year		<hr/> (28,303)	<hr/> 20,047	<hr/> 24,224	<hr/> 22,166
Cash and cash equivalents at the beginning of the year		<hr/> 772,703	<hr/> 752,656	<hr/> 514,361	<hr/> 492,195
Total cash and cash equivalents at the end of the year		<hr/> 744,400	<hr/> 772,703	<hr/> 538,585	<hr/> 514,361

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2024**

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 2024. 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 2024**

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 2024**

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
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
Leasehold Improvements	20% 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 2024**

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 employees' 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 a period of at least twelve months. 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 2024

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 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
This is stated after charging:				
Depreciation	36,240	27,731	25,387	19,035
Auditor's remuneration	15,632	13,080	8,672	7,440

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

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£
<u>Grants receivable:</u>			
West Lothian Council Core Funding	255,555	-	255,555
Children in Need	-	33,714	33,714
The Cattanach Trust	-	15,000	15,000
IS Thrive Outdoors Funding	-	1,764	1,764
William Grant Foundation	43,000	-	43,000
Robertson Trust	14,583	8,000	22,583
WLC Voluntary Organisations	-	220	220
Mental Health Partnership	-	37,174	37,174
Inspiring Scotland	-	9,045	9,045
Places for People Funding	5,000	-	5,000
WLC Long Term Unemployed Programme	-	80	80
WLC Summer Programme Funding	2,107	-	2,107
Adapt & Thrive Fund	-	506	506
National Lottery Community Fund	-	53,719	53,719
RS MacDonald Charitable Trust	-	15,000	15,000
Food Network Funding	-	10,039	10,039
WLC Healthy Snacks & Milk	1,573	-	1,573
Other small grants	3,063	-	3,063
	324,881	184,261	509,142

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

Incoming from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Out of school care fees	940,736	-	940,736

Incoming from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Other Income – Playworks Conference	8,495	-	8,495
Other Income – Workforce development	23,849	-	23,849
	32,344	-	32,344

Income from Charitable Activities – Group (Prior 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 Cattanach 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
	371,406	231,921	603,327

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

Incoming from Charitable Activities – Group (Prior Financial Year)

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

Incoming from Charitable Activities – Group (Prior Financial Year)

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

Income from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	255,555	-	255,555
Children in Need	-	33,714	33,714
The Cattanach Trust	-	15,000	15,000
William Grant Foundation	43,000	-	43,000
Robertson Trust	14,583	8,000	22,583
Mental Health Partnership	-	37,174	37,174
Inspiring Scotland	-	9,045	9,045
Places for People Funding	5,000	-	5,000
National Lottery Community Fund	-	49,361	49,361
RS MacDonald Charitable Trust	-	15,000	15,000
Food Network Funding	-	10,039	10,039
Other Small Grants	3,063	-	3,063
	<u>321,201</u>	<u>177,333</u>	<u>498,534</u>

Incoming from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Out of school care fees	165,534	-	165,534

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

Incoming from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Other Income – Playworks Conference	8,495	-	8,495
Other Income – Workforce development	23,849	-	23,849
	<u>32,344</u>	<u>-</u>	<u>32,344</u>

Income from Charitable Activities – Charity (Prior 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 (Prior 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 2024

Incoming from Charitable Activities – Charity (Prior Financial Year)

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

5. Income from Other Trading Activities – Group

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Events and trips	-	-	-	156	-	156
Fundraising events	1,394	-	1,394	1,200	-	1,200
Other income	18,581	-	18,581	24,641	-	24,641
	19,975	-	19,975	25,997	-	25,997

Income from Other Trading Activities – Charity

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Events and trips	-	-	-	156	-	156
Other income	1,140	-	1,140	1,034	-	1,034
	1,140	-	1,140	1,190	-	1,190

6. Charitable Expenditure – Group (Current Financial Year)

	Core Activities £	Workforce Development £	Other Activities £	Total 2024 £
Staff costs (Note 8)	1,007,329	48,715	-	1,056,044
Operating costs	77,909	3,727	-	81,636
Activities and trips	112,779	6,447	-	119,226
Governance costs (Note 7)	15,632	-	-	15,632
Support costs (Note 7)	295,459	5,130	-	300,589
	1,509,108	64,019	-	1,573,127

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2024**

Charitable Expenditure – Group (Prior 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
	1,415,394	58,429	-	1,473,823

Charitable Expenditure – Charity (Current Financial Year)

	Core Activities £	Workforce Development £	Other Activities £	Total 2024 £
Staff costs (Note 8)	423,659	48,715	-	472,374
Operating costs	36,016	3,727	-	39,743
Activities and trips	42,648	6,447	-	49,095
Governance costs (Note 7)	8,672	-	-	8,672
Support costs (Note 7)	155,154	5,130	-	160,284
	666,149	64,019	-	730,168

Charitable Expenditure – Charity (Prior 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
	619,263	50,090	-	669,353

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2024**

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.

Group (Current Financial Year)	Support Costs £	Governance Costs £	Total 2024 £
Staff costs (Note 8)	119,989	-	119,989
Premises costs	85,896	-	85,896
General expenses	51,625	-	51,625
Pension Scheme Interest	6,788	-	6,788
Depreciation	36,240	-	36,240
Loss on Disposal	51	-	51
Audit fees	-	15,632	15,632
	<u>300,589</u>	<u>15,632</u>	<u>316,221</u>

Group (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2023 £
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
	<u>253,602</u>	<u>13,080</u>	<u>266,682</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2024**

Charity (Current Financial Year)	Support Costs £	Governance Costs £	Total 2024 £
Staff costs (Note 8)	48,700	-	48,700
Premises costs	47,157	-	47,157
General expenses	32,501	-	32,501
Pension Scheme Interest	6,788	-	6,788
Depreciation	25,387	-	25,387
Gain on Disposal	(249)	-	(249)
Audit fees	-	8,672	8,672
	<hr/>	<hr/>	<hr/>
	160,284	8,672	168,956

Charity (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2023 £
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
	<hr/>	<hr/>	<hr/>
	136,040	7,440	143,480

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 2024**

8. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Group

	2024	2023
Average number of full time equivalent employees during the year:		
Core service	34	34
Management and administration	8	8
	<hr/> 42	<hr/> 42
	£	£
Aggregate remuneration and associated costs of the group:		
Wages & salaries	1,070,596	1,017,598
Social security costs	64,382	64,550
Pension costs (including defined benefit scheme adjustments)	41,055	38,607
	<hr/> 1,176,033	<hr/> 1,120,755

One employee (2023 – 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 £275,744 (2023 - £263,487). 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

	2024	2023
Average number of full time equivalent employees during the year:		
Core service	12	12
Management and administration	3	3
	<hr/> 15	<hr/> 15
	£	£
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	450,514	415,882
Social security costs	36,783	35,998
Pension costs (including defined benefit scheme adjustments)	33,777	31,704
	<hr/> 521,074	<hr/> 483,584

The total amount of employee benefits received by key management personnel of the charity is £172,023 (2023 - £144,363). 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 2024

9. Tangible Fixed Assets – Group

	Buildings £	Play Equipment £	Office Equipment £	Leasehold Improvements £
<i>Cost</i>				
At 1st April 2023	386,069	53,591	19,290	32,912
Additions	-	-	-	1,745
Disposals	-	-	-	(360)
At 31st March 2024	<u>386,069</u>	<u>53,591</u>	<u>19,290</u>	<u>34,297</u>
<i>Depreciation</i>				
At 1st April 2023	338,779	46,144	7,238	5,084
Charge for the Year	7,457	2,668	4,357	6,826
Disposals	-	-	-	(60)
At 31st March 2024	<u>346,236</u>	<u>48,812</u>	<u>11,595</u>	<u>11,850</u>
<i>Net Book Value</i>				
At 31st March 2024	<u>39,833</u>	<u>4,779</u>	<u>7,695</u>	<u>22,447</u>
At 31st March 2023	<u>47,291</u>	<u>7,447</u>	<u>12,052</u>	<u>27,827</u>
	Furniture and Fixtures £	Motor Vehicles £	Total £	
<i>Cost</i>				
At 1st April 2023	31,175	56,496	579,533	
Additions	-	39,845	41,590	
Disposals	-	(12,337)	(12,697)	
At 31st March 2024	<u>31,175</u>	<u>84,004</u>	<u>608,426</u>	
<i>Depreciation</i>				
At 1st April 2023	21,076	44,009	462,330	
Charge for the Year	3,721	11,211	36,240	
Disposals	-	(12,337)	(12,397)	
At 31st March 2024	<u>24,797</u>	<u>42,883</u>	<u>486,173</u>	
<i>Net Book Value</i>				
At 31st March 2024	<u>6,378</u>	<u>41,121</u>	<u>122,253</u>	
At 31st March 2023	<u>10,099</u>	<u>12,487</u>	<u>117,203</u>	

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements
for the year ended 31st March 2024

Tangible Fixed Assets – Charity

	Buildings	Office Equipment	Play Equipment	Leasehold Improvements
	£	£	£	£
<i>Cost</i>				
At 1st April 2023	371,500	17,430	51,971	20,208
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st March 2024	<u>371,500</u>	<u>17,430</u>	<u>51,971</u>	<u>20,208</u>
<i>Depreciation</i>				
At 1st April 2023	335,500	5,378	44,524	2,358
Charge for the Year	6,000	4,357	2,668	4,042
Disposals	-	-	-	-
At 31st March 2024	<u>341,500</u>	<u>9,735</u>	<u>47,192</u>	<u>6,400</u>
<i>Net Book Value</i>				
At 31st March 2024	<u>30,000</u>	<u>7,695</u>	<u>4,779</u>	<u>13,808</u>
At 31st March 2023	<u>36,000</u>	<u>12,052</u>	<u>7,447</u>	<u>17,850</u>

	Furniture and Fixtures	Motor Vehicles	Total
	£	£	£
<i>Cost</i>			
At 1st April 2023	31,175	33,387	525,671
Additions	-	26,495	26,495
Disposals	-	(12,337)	(12,337)
At 31st March 2024	<u>31,175</u>	<u>47,545</u>	<u>539,829</u>
<i>Depreciation</i>			
At 1st April 2023	21,076	31,347	440,183
Charge for the Year	3,721	4,599	25,387
Disposals	-	(12,337)	(12,337)
At 31st March 2024	<u>24,797</u>	<u>23,609</u>	<u>453,233</u>
<i>Net Book Value</i>			
At 31st March 2024	<u>6,378</u>	<u>23,936</u>	<u>86,596</u>
At 31st March 2023	<u>10,099</u>	<u>2,040</u>	<u>85,488</u>

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 2024**

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.

	2024	2023
	£	£
Turnover	804,732	845,482
Administrative expenses	(842,959)	(804,470)
	<hr/>	<hr/>
Net profit/(loss) (retained in subsidiary)	(38,227)	41,012
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Fixed assets	35,657	31,715
Current assets	229,874	281,553
Current liabilities	(76,265)	(85,775)
	<hr/>	<hr/>
Total net assets	189,266	227,493
	<hr/>	<hr/>
Aggregate reserves	189,266	227,493
	<hr/>	<hr/>

11. Debtors

	Group	Group	Charity	Charity
	2024	2023	2024	2023
	£	£	£	£
Trade debtors & accrued income	15,363	28,623	3,516	14,686
Due from subsidiary company	-	-	5,161	8,571
Other debtors and prepayments	51,095	33,749	38,882	24,475
	<hr/>	<hr/>	<hr/>	<hr/>
	66,458	62,372	47,559	47,732
	<hr/>	<hr/>	<hr/>	<hr/>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements
for the year ended 31st March 2024

12. Creditors: Falling Due Within One Year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade creditors	43,294	35,229	34,893	27,325
Other creditors & accruals	76,853	86,654	21,371	21,449
Advanced funding (Note 20)	106,335	43,254	99,114	39,160
Pension scheme settlement (Note 19)	13,078	13,265	13,078	13,265
Funds received as agent (Note 21)	1,121	1,121	1,121	1,121
	<u>240,681</u>	<u>179,523</u>	<u>169,577</u>	<u>102,320</u>

13. Creditors: Amounts Falling Due After One Year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Pension Scheme Settlement (Note 19)	<u>160,343</u>	<u>173,421</u>	<u>160,343</u>	<u>173,421</u>

	2024 £	2023 £
Amounts repayable by instalments:		
Within one year	13,078	13,265
2 – 5 years	50,341	51,140
After 5 years	<u>110,002</u>	<u>122,281</u>
	173,421	186,686
Included in creditors: amounts falling due within one year	<u>(13,078)</u>	<u>(13,265)</u>
	<u>160,343</u>	<u>173,421</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements
for the year ended 31st March 2024

14. Movements in Funds

Group (Current Financial Year)

	Movement in Resources					Balance at 31/03/2024 £
	Balance at 01/04/2023 £	Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	
Restricted Funds						
West Lothian Council	20,146	-	(6,621)	-	-	13,525
Scottish Government	3,438	-	(1,250)	-	-	2,188
The Cattanach Trust	-	15,000	(15,000)	-	-	-
IS Thrive Outdoors	19,356	1,764	(5,690)	-	-	15,430
Mental Health Partnership	-	37,174	(37,174)	-	-	-
Children in Need	-	33,714	(33,714)	-	-	-
WLC Voluntary Org	-	220	(220)	-	-	-
WLC Long Term Unemployed	-	80	(80)	-	-	-
Adapt & Thrive	-	506	(506)	-	-	-
National Lottery Community	-	53,719	(53,719)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
Food Network Funding	-	10,039	(10,039)	-	-	-
Inspiring Scotland	-	9,045	(9,045)	-	-	-
Robertson Trust	-	8,000	(1,000)	-	-	7,000
	42,940	184,261	(189,058)	-	-	38,143
Unrestricted - General Fund	369,708	1,321,620	(1,384,069)	-	13,265	320,524
Unrestricted - Designated Fund	186,686	-	-	-	(13,265)	173,421
Total Funds	599,334	1,505,881	(1,573,127)	-	-	532,088

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Notes to the Financial Statements
for the year ended 31st March 2024

Group (Prior Financial Year)

	Balance at	Movement in Resources		Gains and	Transfers	Balance at
	01/04/2022	Incoming	Outgoing	(Losses)		31/03/2023
	£	£	£	£	£	£
Restricted Funds						
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 Cattanach 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
Unrestricted - General Fund	233,863	1,368,855	(1,246,456)	-	13,446	369,708
Unrestricted - Designated Fund	200,132	-	-	-	(13,446)	186,686
Total Funds	472,381	1,600,776	(1,473,823)	-	-	599,334

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

Charity (Current Financial Year)

	Movement in Resources					Balance at 31/03/2024 £
	Balance at 01/04/2023 £	Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	
Restricted Funds						
Children in Need	-	33,714	(33,714)	-	-	-
West Lothian Council	20,146	-	(6,621)	-	-	13,525
Scottish Government	3,438	-	(1,250)	-	-	2,188
The Cattanach Trust	-	15,000	(15,000)	-	-	-
Mental Health Partnership	-	37,174	(37,174)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
National Lottery	-	49,361	(49,361)	-	-	-
Food Network Funding	-	10,039	(10,039)	-	-	-
Inspiring Scotland	-	9,045	(9,045)	-	-	-
Robertson Trust	-	8,000	(1,000)	-	-	7,000
	23,584	177,333	(178,204)	-	-	22,713
Unrestricted General Fund	161,570	523,815	(551,964)	-	13,265	146,686
Unrestricted - Designated Fund	186,686	-	-	-	(13,265)	173,421
Total Funds	371,840	701,148	(730,168)	-	-	342,820

Charity (Prior Financial Year)

	Movement in Resources					Balance at 31/03/2023 £
	Balance at 01/04/2022 £	Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	
Restricted Funds						
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
Unrestricted General Fund	65,645	546,938	(464,459)	-	13,446	161,570
Unrestricted - Designated Fund	200,132	-	-	-	(13,446)	186,686
Total Funds	285,900	755,293	(669,353)	-	-	371,840

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Notes to the Financial Statements **for the year ended 31st March 2024**

15. 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 Cattanach Trust	Funding to support children affected by deprivation.
RS MacDonald Trust	Funding to support vulnerable children and parents.
The National Lottery Community Fund	
- Awards for All	Funding to provide out of school care transport during winter months.
- Improving Lives Funding	Funding to help deliver family support services in Armadale.
Food Network Funding	Funding to support families affected by food poverty.
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.
Inspiring Scotland	Funding to support outdoor play opportunities.
Robertson Trust	Funding to support purchase of a minibus.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

16. Analysis of Group Net Assets Between Funds

	Designated Funds 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£	£
Tangible fixed assets	-	84,110	38,143	122,253
Current assets	-	66,458	-	66,458
Cash at bank and in hand	173,421	511,012	59,967	744,400
Current liabilities	-	(180,714)	(59,967)	(240,681)
Long-term liabilities	-	(160,343)	-	(160,343)
	<u>173,421</u>	<u>320,523</u>	<u>38,143</u>	<u>532,087</u>

	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)
	<u>186,686</u>	<u>369,708</u>	<u>42,940</u>	<u>599,334</u>

17. 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 (2023 - £nil), following the trustees' decision to temporarily suspend the contract. A balance of £5,161 (2023 - £8,571) 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.

18. Cash generated by operations

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Net income/(expenditure) for the year	(67,247)	126,953	(29,020)	85,940
Adjustments for:				
Depreciation charges	36,240	27,731	25,387	19,035
(Increase)/Decrease in debtors	(675)	(5,588)	173	(8,543)
Increase/(Decrease) in creditors	44,669	(94,193)	54,179	(48,058)
	<u>12,987</u>	<u>54,903</u>	<u>50,719</u>	<u>48,373</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Notes to the Financial Statements for the year ended 31st March 2024

19. 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 £33,777 (2023 - £31,704).

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 £7,278 (2023 - £6,903).

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.

20. Advanced Funding - Group

	2024	2023
	£	£
Amounts held at 1st April	43,255	100,250
Amounts received in year	561,609	391,474
Amounts released as income in year	(498,529)	(448,470)
	<hr/>	<hr/>
Amounts held at 31st March	106,335	43,254
	<hr/>	<hr/>

Advanced Funding - Charity

	2024	2023
	£	£
Amounts held at 1st April	39,160	61,790
Amounts received in year	551,634	391,476
Amounts released as income in year	(491,680)	(414,106)
	<hr/>	<hr/>
Amounts held at 31st March	99,114	39,160
	<hr/>	<hr/>

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

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Notes to the Financial Statements
for the year ended 31st March 2024

21. Funds Received as Agent – Group & Charity

	2024	2023
	£	£
Amounts held at 1st April	1,121	1,121
Amounts paid out in year	-	-
	<hr/>	<hr/>
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.