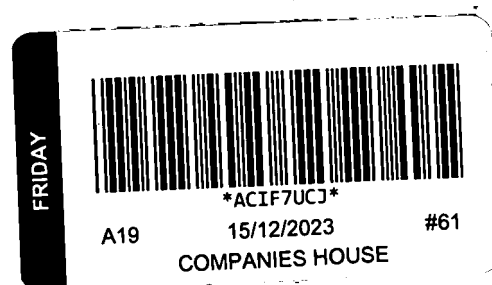


REGISTERED COMPANY NUMBER: SC150187 (Scotland)
REGISTERED CHARITY NUMBER: SC002851

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
The Notre Dame Centre**

**The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN**



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for the Year Ended 31 March 2023**

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**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Background

The Notre Dame Centre, formerly known as The Notre Dame Child Guidance Clinic, was established in Glasgow in 1931 by Sister Marie Hilda of the Order of Notre Dame and Dr Robert Rusk of the Education Department in Jordanhill. Sister Marie Hilda was a psychologist and also became the first Director of the service. The early origins of the service were based in a desire to understand and explain the effects of trauma in children and to meet the needs of these children and young people who were experiencing behavioural issues and poor mental health as a consequence of this.

Notre Dame Centre is based in modern, child friendly premises in the North of Glasgow, within easy reach of the city centre and surrounding areas, with access to excellent public transport links and ample free parking on site. The Centre continues to provide assessment and ongoing therapeutic support to children and young people aged 4 to 16 years whose mental health is affected by attachment issues, loss, trauma or neglect in parallel with their parent(s) or carer(s). Referrals are received to the service from Education Services, Social Work Departments and NHS Child and Adolescent Mental Health Service (CAMHS) teams across the Glasgow and Clyde area, as well as those from the Child Protection Unit or Paediatric In-Patient Psychiatry Unit. Care experienced children may also be referred to the service and those living in Kinship Care situations with relatives, also receive support, with referrals mainly received from Social Workers and Kinship Support Groups based across the city.

Appropriate Referrals to the Service

- Children who have experienced trauma as a result of poor attachment, abuse, neglect, loss, domestic violence, parental drug/alcohol misuse or parental mental ill health
- Children experiencing single event trauma
- Children living in kinship care situations whose parents are unable to care for them
- Care experienced children living in foster placements or residential care and children in adoptive placements.

Aims

- To provide evidence based therapeutic assessment and interventions for the children and families referred to the service utilising non-directive, child friendly approaches
- To provide support to parents and carers alongside the therapeutic interventions for children and young people
- To work in close partnership with Health, Education and Social Work services to ensure that support is provided in line with Getting It Right For Every Child (GIRFEC) principles, also ensuring robust communication through quarterly reporting processes and multi-agency feedback meetings
- To achieve significant measurable wellbeing improvements for the child, young person and parent/carers in terms of:- Mental health- Family relationships- Emotional and physical well-being- Educational attendance and attainment
- To achieve positive self-evaluations from both child and parent/carers, evidencing successful outcomes and improvement as a consequence of therapy sessions and support at Notre Dame.

**Report of the Trustees
for the Year Ended 31 March 2023**

Impact of Covid-19

The year 2022/2023 has continued to be impacted at times, particularly in the winter months, by the effects of COVID 19, with many children, families and staff having been affected by the virus. Staff are however fully vaccinated and there has been no long-term sickness as a consequence of the virus. Some of the adaptations that were introduced in the early stages of COVID 19 in 2020, have been maintained as ongoing good practice. For example, due to maintaining a degree of social distancing, we invite children and families directly into their respective consulting rooms where they are then met by staff, thereby avoiding the need for larger numbers congregating in the waiting area. We continue to maintain additional ventilation in the building and have also maintained good hand washing procedures for children at the start and end of sessions. We continue also to request that clients inform us of any COVID positive cases within their household and act accordingly within the latest guidelines. Face coverings are no longer mandatory for staff or clients; however, we do seek their views and comply with personal preferences. We have retained the practice of holding multi-agency feedback meetings remotely over Microsoft Teams which has proved to be more time efficient for all professionals and families involved.

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Referral Pathways to the Service

The year 2022/2023 has continued to be exceptionally busy with increased demand for the service from across all Agencies.

The main body of the work of the Centre continues to be the provision of therapeutic services to statutory agencies within Health, Education and Local Authority Social Work teams in and around Glasgow.

Surrounding Local Authorities are however also able to refer to the Centre on an individual case basis. During this year, successful tendering arrangements through Public Contract Scotland (PCS) have also been agreed and confirmed with North Ayrshire Council until 2024 to enable therapeutic support to be provided for children and families affected by trauma and sexual abuse.

Health

Since 1967 there has been a long-standing financial arrangement in place with Specialist Children's Services as part of Greater Glasgow and Clyde Health Board, who in the past has been the main source of health referrals to the service. Referrals are predominantly received from Specialist Children's Services CAMHS teams or via Paediatric in-patient Psychiatry. The total funding from Greater Glasgow and Clyde Health services for the year 2022/2023 is as before, £247,000. The plan to move this arrangement to a more formal tendering procedure, with Health taking the lead, took place via Public Contract Scotland in December 2022. Notre Dame applied and was formally awarded this contract in March 2023 for a period of four years with a start date of 1st April 2023. This contract also covers Education and Social Work Services within the City of Glasgow boundary area in a new combined 3-way contract for the first time.

Education and Social Work

All surrounding Education Authorities are able to refer to the Centre although the main source of referrals as stated is from within the City of Glasgow boundary area. These referrals are triaged through multi-disciplinary Learning Community structures known as Joint Support Team (JST) meetings which effectively vet and monitor cases to ensure that the most appropriate and disadvantaged children and families are referred to the Centre. The total funding for the year 2022/2023 from City of Glasgow Education Authority was as before, £120,000. Funding received from City of Glasgow Social Work Department was £66,000 for generic referrals and £45,000 for Kinship referrals. Therefore, overall combined funding for the 3 way contract amounts to £478,000.

Big Lottery Kinship Care Project

Funding from Big Lottery for the kinship project was initially awarded in 2013 for a period of 5 years and then again in 2018 for a further period of 3 years. This funding covers the salaries of one full time Play Therapist and one full time Social Worker and enables 20 Play Therapy sessions to be offered each week to children living in Kinship Care situations alongside their carers in parallel sessions. Kinship carers are able to self-refer to the service without having to go through Social Work services. Since October 2013, 126 children and their families have received long term therapeutic support provided in weekly sessions.

For the year under discussion a further third application bid was made to The National Lottery and we were delighted to be informed that we would receive a further 2 years' funding from 1st May 2022 until 30th April 2024.

**Report of the Trustees
for the Year Ended 31 March 2023**

Provision of Training

Whilst direct therapeutic work with individuals, children and parents/carers is the main area of expertise and the primary activity of the Centre, an increasing amount of work has also been undertaken in the provision of training to other organisations such as Social Work, Education, Women's Aid, Church Groups and other voluntary agencies, providing Loss and Bereavement training through Seasons for Growth. Fortunately, since COVID 19, we have been able to continue to provide this training remotely online and also to offer re-connector/refresher sessions to staff who were previously trained in order to update and enable them to continue to deliver this important work to children and adults across Scotland who have been affected by loss, bereavement and change.

Assessment & Therapy

During the year 165 children/young people attended the Centre for assessment and therapy alongside their main caregiver(s). Of these, 93 were taken on as new referrals during the year and 83 clients' treatment terminated during the course of the year. 81 cases carry over into year 2022/2023.

Of the 165 clients who attended in this year, 69 children were living with a birth parent(s), 52 children were living in kinship care situations, 28 children were accommodated and living with foster carer(s) and 16 children were living with adoptive parent(s). It is important to note, that whilst direct support was provided to the above numbers attending the Centre, many more children and siblings living within the family setting have also benefitted directly from the knowledge gained by parents and carers. In addition to the direct client work, the CEO continues to attend conferences, undertake talks and consultative services to a variety of groups and organisations and to discuss appropriate referrals and provide advice to other professionals, parents and carers on a regular and ongoing basis.

Seasons for Growth

Notre Dame Centre holds the UK licence for the delivery of Seasons for Growth (SFG) training to professionals and, through the work of our National Coordinator, the Seasons for Growth programme continues to be promoted and delivered across Scotland in schools, community projects and prisons. Enhanced relationships with Good Grief Australia (founders of SFG) and McKillop Family Services continue to flourish with increased information sharing and learning between Australia and Scotland. A visit to Scotland by the CEO and General Manager is anticipated in May 2023 with a half day conference planned for all trainers across Scotland.

This year has seen a continued and considerable increase in demand for remote online training, predominantly from teachers and social workers who are working with children and families on a daily basis within homes and schools. Again, in conjunction with Good Grief Australia, we have also provided, free of charge, many online resources to school staff across Scotland to enable them to support children in schools who have been affected by the changes and loss as a result of COVID 19.

During the course of the year a total of 643 new Companions were trained across Scotland. This brings the total number of Companions trained since the programme was introduced in Scotland to 9,071. During this year, reconnector (refresher training) sessions were also delivered to 791 staff throughout Scotland. 7,267 children received journals as part of their participation in Seasons for Growth groups in schools and communities and have therefore directly benefitted from training this year.

Staffing

Notre Dame Centre has a multi-disciplinary team of staff led by the Chief Executive Officer, who has a clinical background and previous experience at a senior level in NHS Children's Services. The staff team is comprised of Educational Psychologists, Play Therapists, Art Therapists, Social Workers and Counsellors, all of whom receive regular, professional, clinical supervision and caseload management supervision. Staff are supported by a small team of Administration staff and the Finance Manager. Being the most important asset of the organisation, the staff team is valued highly and greatly appreciated by the Directors.

**Report of the Trustees
for the Year Ended 31 March 2023**

Clinical supervision continues to be provided to staff on a monthly basis by Katy Pearson, Mike O'Connor and Emma Steadman depending on the discipline of staff involved.

In this year, there were some staff changes at Notre Dame following the departure of Social Workers, Julie Wilce and Jess McCormack, alongside Play Therapists, Maura Ramsay and Josee Keevil. We wish them well in their retirement and respective new roles and welcome Kirsti Barry and Janice Buchanan as Social Workers and Fran Morrison as Play Therapist to the team.

FINANCIAL REVIEW

Results for the Year

The accounts show a surplus of £93,766 (2022 - £65,601). These results are after releasing previous annual pension exit debt provisions.

The Directors recognise that the financial position in the wider context continues to be uncertain with financial difficulties being experienced across the whole of the voluntary sector and within many local authorities. As a result, the Directors continue to be cautious in relation to expenditure.

Pensions

The charity is mindful of its obligations to the pension fund and committed to dealing with them within the bounds of affordability open to the organisation. Upon reviewing the results of the Strathclyde Pension Fund 2017 triennial valuation and seeking assistance from our advisers, Spence & Partners, we successfully negotiated an exit debt from the Fund resulting in a one off payment of £475,000 in 2018 and a balance of £315,000 to be paid over a period of 5 years. The remaining liability of £63,000 was paid within the year, therefore the historical Strathclyde Pension Fund debt was fully paid off by 31st March 2023. Two members of staff continue as part of the SPPA (Scottish Public Pensions Agency). Under statutory regulations The Notre Dame Centre provides a workplace pension to all other staff via The People's Pension Fund.

Reserves

The total reserves, after pension liabilities, now stand at £914,969 (2022 - £821,203). After accounting for restricted reserves of £11,714 (2022 - £18,999) and a designated funds of £113,601 (2022 - £124,070), the total free unrestricted reserves at 31 March 2023 amounted to £789,654 (2022 - £678,134). It is of the opinion of the Board that reserves should include at least six to nine months core costs. The present unrestricted reserves are more than adequate to cover this desired level of reserves but the Directors consider this to be acceptable for now bearing in mind the uncertainty regarding some future income streams and therefore the consequent potential need to use reserves in the absence of such funding. Reserves are monitored throughout the year.

FUTURE PLANS

Going forward, the Centre will:

- continue to deliver a therapeutic service of the highest quality
- continue consolidating its financial framework for service delivery
- continue to work in partnership with all stakeholders
- continue to seek new streams of funding as appropriate to the needs of the service.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Notre Dame Centre is a Company Limited by Guarantee and is incorporated in Scotland with the number 150187. In the event of the Company being wound up the Members undertake to make a contribution of £1 each. It is also a Charity registered with the Office of the Scottish Charity Regulator with the number SC002851. It is governed by its Memorandum and Articles of Association which sets out the method of appointing Directors and generally new Members are drawn from the local business and professional communities.

Organisational structure

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year, and to the date of this report, are as shown below.

The Trustees continue to be closely involved in the strategic planning of the organisation, with the CEO ensuring that all are fully involved in key decisions affecting the continuation of the service through regular communication and bi-monthly meetings. Day to day management of the Centre is delegated by the Trustees to the CEO and Finance Manager.

Changes in staffing during the year are noted under the heading "Staffing" in the section "Achievements and Performance". The Board is regularly briefed by the CEO on changes affecting the organisation and any other operational matters both at, and between Board meetings.

Risk management

The Directors and CEO have identified the major risks to which the Notre Dame Centre is exposed through a formal Risk Management Template which is reviewed, amended and updated as appropriate at regular intervals with Risk Management included as a standing agenda item at each Board meeting. The Directors believe that appropriate systems and procedures are in place via the CEO, to manage these risks. During this year, additional information has been added in regards to Cyber Security and steps have been taken to ensure heightened awareness amongst staff of this important area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC150187 (Scotland)

Registered Charity number

SC002851

Registered office

Kelvin House
419 Balmore Road
GLASGOW
G22 6NU

Trustees

Mrs C Kerr
Mr B Hannon (resigned 29.8.22)
Dr I A Graham Chairperson
Mr S R Taylor
Ms E Taylor
Mrs M Williamson (appointed 30.1.23)
Mrs M Nash (appointed 12.6.23)

**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mrs C Kerr

Auditors

The Kelvin Partnership Ltd

Statutory Auditor

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

Bankers

Bank of Scotland

174 Byres Road

Glasgow

G12 8SW

Bankers

Bank of Scotland

174 Byres Road

Glasgow

G12 8SW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Notre Dame Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Trustees
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

The auditors, The Kelvin Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I. A. Graham', with a long horizontal flourish extending to the right.

Dr I A Graham - Trustee

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

Opinion

We have audited the financial statements of The Notre Dame Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 these can detect irregularities, including fraud is detailed below.

To assess the susceptibility of the company's financial statements to material misstatement, including how fraud may occur.

- We enquired of the directors of the companies policies and procedures to detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board minutes
- Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the company.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the company management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is all grant income of high value amounts from a small number of funders, and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the company's fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias
- Reviewing large and unusual transactions outside the ordinary course of the company's business.
- Identifying undisclosed related parties

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We ensured that the audit team collectively had the necessary competence and skills to recognise non-compliance with laws and regulations.

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

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

As the company is regulated our assessment of risks involved gaining an understanding of the control environment including the company's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

Firstly the entity is subject to very strict laws and regulations that directly affect the financial statements including financial reporting legislation, including the Companies Act 2006, FRS102 and the UK Corporate tax laws and VAT laws. We assessed the extent of the compliance with these laws and regulations by carrying out a review of the financial statement disclosures and a review of correspondence with the tax authorities.

Secondly the entity is subject to many other laws and regulations including the Listed Buildings regulations, the AML regulations, GDPR, and health and safety, where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and management and inspection of regulatory and legal correspondence, if any.

Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence, an audit will not detect that breach.

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

Context of the ability of the audit to detect fraud or breaches of laws and regulations

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.

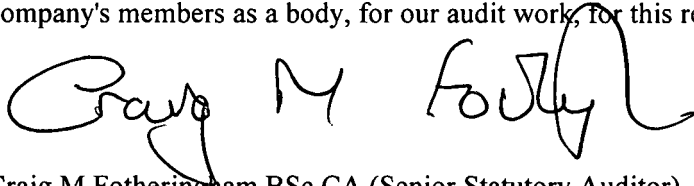
In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees and Members of
The Notre Dame Centre**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Craig M Fotheringham BSc CA (Senior Statutory Auditor)
for and on behalf of The Kelvin Partnership Ltd

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

13 December 2023

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,328	-	1,328	27,185
Charitable activities	4				
Education		120,000	-	120,000	120,000
Social work		128,621	45,000	173,621	160,967
Health board		247,000	-	247,000	247,000
Private work		200	-	200	-
Training supervision and lectures		116,384	-	116,384	92,367
Seasons books and postcards		121,452	-	121,452	129,739
Incoming resources from charitable activities		-	90,977	90,977	19,474
Investment income	3	1,920	-	1,920	110
Total		<u>736,905</u>	<u>135,977</u>	<u>872,882</u>	<u>796,842</u>
EXPENDITURE ON					
Charitable activities	5				
Direct project expenditure		497,202	143,262	640,464	603,471
Support costs		138,652	-	138,652	127,770
Total		<u>635,854</u>	<u>143,262</u>	<u>779,116</u>	<u>731,241</u>
NET INCOME/(EXPENDITURE)		101,051	(7,285)	93,766	65,601
RECONCILIATION OF FUNDS					
Total funds brought forward		802,204	18,999	821,203	755,602
TOTAL FUNDS CARRIED FORWARD		<u><u>903,255</u></u>	<u><u>11,714</u></u>	<u><u>914,969</u></u>	<u><u>821,203</u></u>

The Notre Dame Centre

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	12	71,463	2,074	73,537	51,641
CURRENT ASSETS					
Stocks	13	14,538	-	14,538	15,754
Debtors	14	96,943	-	96,943	45,368
Cash at bank and in hand		841,060	9,640	850,700	853,652
		<u>952,541</u>	<u>9,640</u>	<u>962,181</u>	<u>914,774</u>
CREDITORS					
Amounts falling due within one year	15	(120,749)	-	(120,749)	(82,212)
NET CURRENT ASSETS		<u>831,792</u>	<u>9,640</u>	<u>841,432</u>	<u>832,562</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		903,255	11,714	914,969	884,203
PENSION LIABILITY	17	-	-	-	(63,000)
NET ASSETS		<u>903,255</u>	<u>11,714</u>	<u>914,969</u>	<u>821,203</u>
FUNDS	16				
Unrestricted funds				903,255	802,204
Restricted funds				11,714	18,999
TOTAL FUNDS				<u>914,969</u>	<u>821,203</u>

The notes form part of these financial statements

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr I A Graham'.

Dr I A Graham - Trustee

A handwritten signature in black ink, appearing to read 'Mrs C Kerr'.

Mrs C Kerr - Trustee

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	34,739	25,331
Net cash provided by operating activities		<u>34,739</u>	<u>25,331</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(39,611)	(9,751)
Interest received		1,920	110
Net cash used in investing activities		<u>(37,691)</u>	<u>(9,641)</u>
Change in cash and cash equivalents in the reporting period		<u>(2,952)</u>	<u>15,690</u>
Cash and cash equivalents at the beginning of the reporting period		<u>853,652</u>	<u>837,962</u>
Cash and cash equivalents at the end of the reporting period		<u><u>850,700</u></u>	<u><u>853,652</u></u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	93,766	65,601
Adjustments for:		
Depreciation charges	17,272	15,138
Interest received	(1,920)	(110)
Depreciation	443	389
Decrease/(increase) in stocks	1,216	(918)
(Increase)/decrease in debtors	(51,575)	6,712
Increase in creditors	38,537	1,519
Difference between pension charge and cash contributions	(63,000)	(63,000)
Net cash provided by operations	<u>34,739</u>	<u>25,331</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	853,652	(2,952)	850,700
	<u>853,652</u>	<u>(2,952)</u>	<u>850,700</u>
Total	<u>853,652</u>	<u>(2,952)</u>	<u>850,700</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs which are not wholly identifiable as either direct charitable expenses, support costs or governance costs are apportioned between the cost headings as follows:

Direct charitable expenses	95%
Support costs	2.5%
Governance costs	2.5%

Salary costs are allocated dependent on employee activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Equipment	- 33% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost represents purchase price.

Taxation

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The pension liabilities and assets are recorded in line with FRS102, with a valuation undertaken by an independent actuary. FRS102 measures the value of pensions assets and liabilities at the Balance Sheet date and determines the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the SOFA and the expected return on scheme assets and the interest cost on scheme liabilities are allocated across the appropriate incoming/outgoing resource categories. The change in value of assets and liabilities arising from asset valuation, changes in benefits, actuarial assumptions, or change in the level of deficit attributable to members is recognised in the SOFA within actuarial gains/losses on defined benefit pension schemes. The resulting pension liability or asset is shown on the Balance Sheet.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations from individuals and trusts	1,328	27,185
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,920	110
	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

	Education £	Social work £	Health board £	Private work £
Education	120,000	-	-	-
Social work	-	173,621	-	-
Health board	-	-	247,000	-
Private work	-	-	-	200
Grants	-	-	-	-
Training, supervision and lectures	-	-	-	-
Seasons books and periodicals	-	-	-	-
	<u>120,000</u>	<u>173,621</u>	<u>247,000</u>	<u>200</u>
			31.3.23	31.3.22

	Training supervision and lectures £	Seasons books and postcards £	Incoming resources from charitable activities £	Total activities £	Total activities £
Education	-	-	-	120,000	120,000
Social work	-	-	-	173,621	160,967
Health board	-	-	-	247,000	247,000
Private work	-	-	-	200	-
Grants	-	-	90,977	90,977	19,474
Training, supervision and lectures	116,384	-	-	116,384	92,367
Seasons books and periodicals	-	121,452	-	121,452	129,739
	<u>116,384</u>	<u>121,452</u>	<u>90,977</u>	<u>869,634</u>	<u>769,547</u>

Grants received, included in the above, are as follows:

	31.3.23 £	31.3.22 £
Big Lottery	75,649	-
R S MacDonald Trust	15,328	15,328
Digital Boost Development Grant	-	4,146
	<u>90,977</u>	<u>19,474</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Direct project expenditure	640,464	-	640,464
Support costs	6,228	132,424	138,652
	<u>646,692</u>	<u>132,424</u>	<u>779,116</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Staff costs	500,514	477,318
Rent	28,044	28,044
Rates and insurance	9,198	8,105
Light and heat	9,787	4,939
Telephone	10,604	9,873
Postage and stationery	2,968	2,885
Advertising	962	185
Sundries	95	2,865
Travelling and accommodation	110	71
Books materials and provisions	2,064	1,227
Seasons for Growth - books and expenses	47,976	50,599
Repairs and maintenance	3,024	2,610
Subscriptions	6,228	-
Grant unspent	8,289	-
Depreciation	16,829	14,750
	<u>646,692</u>	<u>603,471</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	<u>116,620</u>	<u>64</u>	<u>15,740</u>	<u>132,424</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	31.3.23 Support costs £	31.3.22 Total activities £
Wages	98,792	95,024
Social security	6,734	6,017
Superannuation	3,468	3,216
Rent	738	738
Rates and insurance	242	213
Light and heat	258	130
Telephone	272	253
Postage and stationery	78	76
Advertising	25	5
Sundries	3	75
Staff development costs	5,487	5,904
Repairs and maintenance	80	69
Depreciation	443	388
	<u>116,620</u>	<u>112,108</u>

Finance

	31.3.23 Support costs £	31.3.22 Total activities £
Bank charges	64	90
	<u>64</u>	<u>90</u>

Governance costs

	31.3.23 Support costs £	31.3.22 Total activities £
Wages	5,200	5,001
Social security	421	378
Superannuation	267	247
Auditors' remuneration	5,010	4,800
Rent	738	738
Rates and insurance	242	213
Light and heat	258	130
Postage and stationery	78	76
Sundries	3	75
Accountancy	3,000	3,000
Repairs and maintenance	80	69
	<u>15,297</u>	<u>14,727</u>
Carried forward	15,297	14,727

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. SUPPORT COSTS - continued

Governance costs - continued

	31.3.23 Support costs £	31.3.22 Total activities £
Brought forward	15,297	14,727
Professional fees	-	457
Depreciation	443	388
	<u>15,740</u>	<u>15,572</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	31.3.22 £
Auditors' remuneration	5,010	4,800
Depreciation - owned assets	17,715	15,527
	<u>22,725</u>	<u>20,327</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	519,960	500,124
Social security costs	42,088	37,606
Other pension costs	53,348	49,471
	<u>615,396</u>	<u>587,201</u>

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

	31.3.23	31.3.22
Centre	15	16
	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,185	-	27,185
Charitable activities			
Education	120,000	-	120,000
Social work	115,967	45,000	160,967
Health board	247,000	-	247,000
Training supervision and lectures	92,367	-	92,367
Seasons books and postcards	129,739	-	129,739
Incoming resources from charitable activities	-	19,474	19,474
Investment income	110	-	110
Total	<u>732,368</u>	<u>64,474</u>	<u>796,842</u>
EXPENDITURE ON			
Charitable activities			
Direct project expenditure	438,985	164,486	603,471
Support costs	127,770	-	127,770
Total	<u>566,755</u>	<u>164,486</u>	<u>731,241</u>
NET INCOME/(EXPENDITURE)	165,613	(100,012)	65,601
RECONCILIATION OF FUNDS			
Total funds brought forward	636,591	119,011	755,602
TOTAL FUNDS CARRIED FORWARD	<u><u>802,204</u></u>	<u><u>18,999</u></u>	<u><u>821,203</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	81,518	146,226	36,932	264,676
Additions	37,315	2,296	-	39,611
	<u>118,833</u>	<u>148,522</u>	<u>36,932</u>	<u>304,287</u>
DEPRECIATION				
At 1 April 2022	48,911	132,438	31,686	213,035
Charge for year	11,883	5,307	525	17,715
	<u>60,794</u>	<u>137,745</u>	<u>32,211</u>	<u>230,750</u>
NET BOOK VALUE				
At 31 March 2023	<u>58,039</u>	<u>10,777</u>	<u>4,721</u>	<u>73,537</u>
At 31 March 2022	<u>32,607</u>	<u>13,788</u>	<u>5,246</u>	<u>51,641</u>

13. STOCKS

	31.3.23	31.3.22
	£	£
Finished goods	<u>14,538</u>	<u>15,754</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	93,978	40,845
Other debtors	-	150
Prepayments	2,965	4,373
	<u>96,943</u>	<u>45,368</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	11,826	9,724
Other creditors	11,779	15,777
Accruals and deferred income	97,144	56,711
	<u>120,749</u>	<u>82,212</u>

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	678,134	120,998	(9,478)	789,654
Una Syme Legacy	10,539	(3,268)	-	7,271
Fixed assets designated fund	48,531	(16,679)	39,611	71,463
Property maintenance & equipment fund	60,000	-	(30,133)	29,867
Client travel fund	5,000	-	-	5,000
	<u>802,204</u>	<u>101,051</u>	<u>-</u>	<u>903,255</u>
Restricted funds				
Big Lottery	12,289	(5,349)	-	6,940
The Robertson Trust	3,600	(900)	-	2,700
Digital Boost Development Grant	3,110	(1,036)	-	2,074
	<u>18,999</u>	<u>(7,285)</u>	<u>-</u>	<u>11,714</u>
TOTAL FUNDS	<u>821,203</u>	<u>93,766</u>	<u>-</u>	<u>914,969</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,905	(615,907)	120,998
Una Syme Legacy	-	(3,268)	(3,268)
Fixed assets designated fund	-	(16,679)	(16,679)
	<u>736,905</u>	<u>(635,854)</u>	<u>101,051</u>
Restricted funds			
Glasgow Social Work	45,000	(45,000)	-
R S MacDonald Trust	15,328	(15,328)	-
Big Lottery	75,649	(80,998)	(5,349)
The Robertson Trust	-	(900)	(900)
Digital Boost Development Grant	-	(1,036)	(1,036)
	<u>135,977</u>	<u>(143,262)</u>	<u>(7,285)</u>
TOTAL FUNDS	<u><u>872,882</u></u>	<u><u>(779,116)</u></u>	<u><u>93,766</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	500,367	183,371	(5,604)	678,134
Una Syme Legacy	13,807	(3,268)	-	10,539
Fixed assets designated fund	57,417	(14,490)	5,604	48,531
Property maintenance & equipment fund	60,000	-	-	60,000
Client travel fund	5,000	-	-	5,000
	<u>636,591</u>	<u>165,613</u>	<u>-</u>	<u>802,204</u>
Restricted funds				
Big Lottery	114,511	(102,222)	-	12,289
The Robertson Trust	4,500	(900)	-	3,600
Digital Boost Development Grant	-	3,110	-	3,110
	<u>119,011</u>	<u>(100,012)</u>	<u>-</u>	<u>18,999</u>
TOTAL FUNDS	<u><u>755,602</u></u>	<u><u>65,601</u></u>	<u><u>-</u></u>	<u><u>821,203</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	732,368	(548,997)	183,371
Una Syme Legacy	-	(3,268)	(3,268)
Fixed assets designated fund	-	(14,490)	(14,490)
	<u>732,368</u>	<u>(566,755)</u>	<u>165,613</u>
Restricted funds			
Glasgow Social Work	45,000	(45,000)	-
R S MacDonald Trust	15,328	(15,328)	-
Big Lottery	-	(102,222)	(102,222)
The Robertson Trust	-	(900)	(900)
Digital Boost Development Grant	4,146	(1,036)	3,110
	<u>64,474</u>	<u>(164,486)</u>	<u>(100,012)</u>
TOTAL FUNDS	<u>796,842</u>	<u>(731,241)</u>	<u>65,601</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	500,367	304,369	(15,082)	789,654
Una Syme Legacy	13,807	(6,536)	-	7,271
Fixed assets designated fund	57,417	(31,169)	45,215	71,463
Property maintenance & equipment fund	60,000	-	(30,133)	29,867
Client travel fund	5,000	-	-	5,000
	<u>636,591</u>	<u>266,664</u>	<u>-</u>	<u>903,255</u>
Restricted funds				
Big Lottery	114,511	(107,571)	-	6,940
The Robertson Trust	4,500	(1,800)	-	2,700
Digital Boost Development Grant	-	2,074	-	2,074
	<u>119,011</u>	<u>(107,297)</u>	<u>-</u>	<u>11,714</u>
TOTAL FUNDS	<u>755,602</u>	<u>159,367</u>	<u>-</u>	<u>914,969</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,469,273	(1,164,904)	304,369
Una Syme Legacy	-	(6,536)	(6,536)
Fixed assets designated fund	-	(31,169)	(31,169)
	<u>1,469,273</u>	<u>(1,202,609)</u>	<u>266,664</u>
Restricted funds			
Glasgow Social Work	90,000	(90,000)	-
R S MacDonald Trust	30,656	(30,656)	-
Big Lottery	75,649	(183,220)	(107,571)
The Robertson Trust	-	(1,800)	(1,800)
Digital Boost Development Grant	4,146	(2,072)	2,074
	<u>200,451</u>	<u>(307,748)</u>	<u>(107,297)</u>
TOTAL FUNDS	<u>1,669,724</u>	<u>(1,510,357)</u>	<u>159,367</u>

Glasgow Social Work	- To provide support to young people and grandparents in Kinship Care relationships
Section 16B Grant	- To fund the salary of the Seasons for Growth national co-ordinator
Big Lottery	- To support children and young people in kinship care enabling them to develop coping strategies.
The Robertson Trust (1)	- Contribution towards capital costs of relocation
The Robertson Trust (2)	- Contribution towards National Coordinator, Seasons for Growth
The Robertson Trust (3)	- Contribution towards family therapist's salary

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the Strathclyde Pension Fund which is a statutory multi-employer defined benefit scheme. It is administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended.

The amounts recognised in the balance sheet are as follows:

Value of scheme assets and liabilities

	Defined benefit pension plan 31.3.23 £	Defined benefit pension plan 31.3.22 £
Fair value of plan assets	3,406,000	3,406,000

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

Present value of unfunded obligations	3,406,000	3,469,000
	<hr/>	<hr/>
Deficit	-	63,000
	<hr/>	<hr/>
Liability	-	63,000
	<hr/> <hr/>	<hr/> <hr/>

Following the exit agreement negotiated with Glasgow City Council, this liability will be repaid over five years in yearly instalments of £63,000, with this being fully repaid in the year ended 31 March 2023..

18. RELATED PARTY DISCLOSURES

There were no reportable related party transactions in the year except those detailed below:

C Kerr, a director of the charity, received £3,000 for accountancy services.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and trusts	1,328	27,185
Investment income		
Deposit account interest	1,920	110
Charitable activities		
Education	120,000	120,000
Social work	173,621	160,967
Health board	247,000	247,000
Private work	200	-
Grants	90,977	19,474
Training, supervision and lectures	116,384	92,367
Seasons books and periodicals	121,452	129,739
	<hr/>	<hr/>
	869,634	769,547
Total incoming resources	<hr/>	<hr/>
	872,882	796,842
EXPENDITURE		
Charitable activities		
Wages	415,968	400,099
Social security	34,933	31,211
Superannuation	49,613	46,008
Rent	28,044	28,044
Rates and insurance	9,198	8,105
Light and heat	9,787	4,939
Telephone	10,604	9,873
Postage and stationery	2,968	2,885
Advertising	962	185
Sundries	95	2,865
Travelling and accommodation	110	71
Books materials and provisions	2,064	1,227
Seasons for Growth - books and expenses	47,976	50,599
Repairs and maintenance	3,024	2,610
Subscriptions	6,228	-
Grant unspent	8,289	-
Depreciation	16,829	14,750
	<hr/>	<hr/>
	646,692	603,471

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Support costs		
Management		
Wages	98,792	95,024
Social security	6,734	6,017
Superannuation	3,468	3,216
Rent	738	738
Rates and insurance	242	213
Light and heat	258	130
Telephone	272	253
Postage and stationery	78	76
Advertising	25	5
Sundries	3	75
Staff development costs	5,487	5,904
Repairs and maintenance	80	69
Depreciation	443	388
	<hr/>	<hr/>
	116,620	112,108
 Finance		
Bank charges	64	90
 Governance costs		
Wages	5,200	5,001
Social security	421	378
Superannuation	267	247
Auditors' remuneration	5,010	4,800
Rent	738	738
Rates and insurance	242	213
Light and heat	258	130
Postage and stationery	78	76
Sundries	3	75
Accountancy	3,000	3,000
Repairs and maintenance	80	69
Professional fees	-	457
Depreciation	443	388
	<hr/>	<hr/>
	15,740	15,572
 Total resources expended	<hr/>	<hr/>
	779,116	731,241
 Net income	<hr/>	<hr/>
	93,766	65,601