



**Awards Plus in Edinburgh & the Lothians Ltd  
(Limited by Guarantee)**

**ANNUAL REPORT AND ACCOUNTS**

**For the year ended 31 March 2023**

**Company no: SC184821**

**Charity no: SC027771**

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**Awards Plus in Edinburgh & the Lothians Ltd**  
**(Limited by guarantee)**  
**Annual Accounts to 31 March 2023**

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## **Report of the Directors for the year ended 31 March 2023**

The Directors are pleased to present their annual Directors' Report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes. The financial statements comply with 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 (FRS102).

### **ABOUT THE CHARITY**

2023 marks 25 years since Friends of the Award in Edinburgh and the Lothians was established. From 1998 it has delivered and supported take-up of the Duke of Edinburgh's Award and Junior Award Scheme for Schools (JASS).

Thousands of young people, especially from marginalized and disadvantaged backgrounds, or going through mental health difficulties, have been helped.

It is well established that youth awards can have significant benefits and that they should be available to all.

As it turns 25, Friends of the Award is evolving into Awards Plus in Edinburgh & the Lothians Ltd.

This new name represents three things-

- Support for a broader range of outdoors-focused, nature-based awards, building on our expertise in delivering Duke of Edinburgh's Award
- A commitment to meet the needs of all young people, to provide extra bespoke support, especially for those who benefit most from additional help that wouldn't otherwise be available to them
- An approach that identifies connections, pathways and progression between youth awards.

This changeover should be complete by autumn 2023.

### **REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

During the year to 31 March 2023 Awards Plus has continued to support the facilitation and delivery of the DofE Award to vulnerable and marginalised groups. The benefits of DofE participation by our young people who would otherwise not have access to the activities provided by the programme are huge. Our participants gain self-confidence and develop interpersonal skills including communication, teamwork, problem solving and leadership.

#### **Youth Development Project**

We are now in year 3 of our original 3 year funding package from the City of Edinburgh Council and we continue to support disadvantaged young people to take part in DofE through youth centres and schools. The project includes DofE leadership, delivery of sectional activities, provision of

## **Report of the Directors (continued)**

expeditions, managing a volunteer pool, managing our Outdoor Equipment Kit Store and all relevant safety procedures. Our Open group, for young people who can't participate through a school or youth group, has moved to meeting in person where possible, while still offering online support. This grant has been extended for a further 6 months until March 2024 and will see us work with two new partner schools- Craigroyston High School and Wester Hailes Education Centre.

### **Expedition**

Due to staffing shortages our Expedition programme was much smaller this year than in the past. All expeditions were run through our Youth Development Programme. We did not run any Open Expeditions during the 2022-23 Expedition season. We have plans to run Open Expeditions again in the summer of 2023.

### **CAMHS in the Community project**

The "CAMHS in the Community" partnership project with NHS Lothian Child and Adolescent Mental Health Services supports young people experiencing severe mental health difficulties to participate in the DoFE as part of their recovery and transition from specialist health services back into the community.

This project is now in year 3 of a 3 year funding package from Young Start and we completed a 1 year project supported by Chance to Succeed.

We continue to support around 50 young people across Edinburgh, East and West Lothian through a mix of 1:1 and small group support, both online and in person, depending on the needs of participants.

### **Enhanced Complex Needs (ECN)**

Our work delivering JASS awards with the ECN unit at St David's High School continued through the academic year 2022-23, funded by the school. This is a challenging project as participants have varied needs, and these change from day to day. Being active outdoors is always a good thing and our young people enjoyed building and planting raised beds, taking part in some basic bushcraft activities, walking and cycling.

### **JASS**

JASS continues to be popular, our new style booklets launched last year reduced the cost for schools so sales remained high. This year we have also reviewed and updated our JASS website and are carrying out a survey of current customer feedback to further inform our future plans.

## **SOURCES OF FUNDS**

### **Trusts and Foundations**

Awards Plus acknowledges the support of charitable trusts and foundations this year.

A full list of grants and donations received by Awards Plus this year can be found on page 13.

## **Report of the Directors (continued)**

### **Self-generated income**

Awards Plus generates unrestricted income through the sale of JASS and eJASS and through our Expedition Programme. Expedition income has been restricted to kit hire in expedition season 2022-23 but we plan to begin offering open expeditions on a commercial basis again in 2024. We were commissioned to work directly with St David's High School. Self-generated income not from grant funds makes up 24% of total income (25% in 2021-22).

### **FINANCIAL REVIEW**

In 2022-23 Awards Plus made a surplus of £11,081 (2021-22 £23,959). This is a lower surplus than in previous years due to the timing of grant funding.

### **INVESTMENT POLICIES**

Awards Plus does not hold any investments. All funds are held in current and savings accounts with the Co-operative Bank.

### **RISK MANAGEMENT**

Awards Plus receive both restricted and unrestricted grants and hold £61,764 (2021-22 £73,011) of restricted funds at the year end. Therefore Awards Plus is exposed to risk relating to the correct use of restricted income. The Directors are careful to ensure that the restricted income is used correctly in order to negate this risk. The Directors also perform sufficient risk assessments to minimise any other significant risks. It is the policy to review risk on an annual basis or more frequently as may be necessary.

### **RESERVES POLICY**

Awards Plus's reserves are categorised as Restricted or Unrestricted. Unrestricted funds are further split into Designated Funds or General Funds. Grant income is usually held as Restricted Funds unless it is an unrestricted donation to General Funds. Restricted funds can only be used for the purposes outlined in the funding agreements. All other funding is Unrestricted. Where funds are for a specific purpose, for example amounts paid by Midlothian schools for work in specific schools, this is held in a named Designated Fund.

Unrestricted Funds are generally income raised through our JASS and Expedition programmes. Occasionally Awards Plus receives general donations or grants for unspecified purposes. These are included in our General Fund.

In 2023 we reviewed the Contingency Fund held within our General Fund and agreed that it should be increased to £12,000. This recognised as good practice and will cover essential running costs of the charity for a period of time in unforeseen circumstances or will cover all winding up costs should the charity cease to operate.

## **Report of the Directors (continued)**

Total reserves held by the charity at 31 March 2023 are £153,934 (2021-22 £142,853).

### **GOING CONCERN**

The Board consider Awards Plus to be a going concern. Demand for our work remains high and we continue to have good relationships with both funders and partners. We have a strong and motivated staff team and an experienced Board of Trustees. Our Strategic Review is well under way and opens the door to new and exciting opportunities. Key staff and projects are fully funded until at least September 2024.

### **PLANS FOR FUTURE PERIODS**

In April 2022 Awards Plus appointed a Chief Executive. This role has been missing from Awards Plus for some time, with staff and Trustees stepping up to fill the gap.

The Chief Executive has vast experience in charity management and planning and has spent this year reviewing our work and positioning us strongly within the youth work sector.

Our new branding as Awards Plus in Edinburgh & the Lothians Ltd is almost complete, our new strategy document and publicity materials are available from September 2023. Both staff, trustees and partners are hugely excited about the future.

As Awards Plus, we are re-organising our work into three key areas of activity. These strands of activity are not new. There is renewed emphasis on each being integral to what's offered by Awards Plus: they interact and are mutually supportive

- 1 Run, support and signpost nature-based awards- youth awards with elements of enjoying, learning about and caring for nature
- 2 Lead, co-ordinate, train for, equip and support expeditions, primarily for Duke of Edinburgh's Award participation
- 3 Provide 1:1 mentoring support for young people experiencing mental health difficulties who are open to outdoor activity opportunities and youth awards involvement.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Awards Plus is a company limited by guarantee and a registered charity. Awards Plus 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended and the Companies Act 2006. The Memorandum and Articles were altered in July 2023. The updated documents were lodged with Companies House and OSCR.

### **Recruitment and Appointment of Directors**

The Directors of Awards Plus are also charity trustees for the purposes of charity law. Under the company's Articles, the Directors are elected to serve for a maximum period of three years, after which they can offer themselves for re-election. Members and Directors may elect new Directors. The Directors who served during the year are as set out in this report. Training of new Directors is

## **Report of the Directors (continued)**

carried out by means of an introduction and discussion meeting with existing Directors. The information given to new Directors contains a copy of the rules governing the Charity, a copy of the Charity accounts and copies of minutes from the Directors meetings over the prior year.

### **Directors' qualifications and experience**

Our Directors support different areas of Awards Plus depending on their qualifications and experience.

Finance, funding and marketing support is provided by Patrick Neville, Alison Hesketh and Sheena Henderson (until Oct 2022) who have many years of business and finance experience between them.

HR advice was provided until May 2023 by HR Consultant Ruth Cardwell Moore and Jacqueline Roulston is an IT Consultant who advises Awards Plus on IT issues. Catriona McFarlane, Emma Locke (until June 2023 ) and David Pyper have experience of youth work, teaching, Duke of Edinburgh's Award and expedition delivery. They work to support our project staff. Alison Hesketh and Jacqueline Roulston also have experience in this area and provide additional support where they can. Alison Howe is our Finance Director. Alison is experienced in charity finance and governance and we are grateful for her expertise.

We are actively recruiting new Board members to fill vacant positions.

### **Related Parties**

There are no related parties.

### **Organisational Structure**

The Board of Directors meet 4 times a year. Staff are supported through regular Support and Supervision sessions with a Board member. Finance tasks are carried out by appropriately qualified staff supported by qualified Board members.

### **Key management personnel**

These are the Directors. No Directors are employees of the Charity.

### **Independent Examiner**

Awards Plus's accounts are independently examined by Sarah Hollis of Hollis Accounting.

## REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name:** Awards Plus in Edinburgh and the Lothians Ltd  
(Limited by guarantee)

Formerly (until 2<sup>nd</sup> June 2023)  
Friends of the Award in Edinburgh and the Lothians

**Charity Registration Number:** SC027771

**Company Registration Number:** SC184821

**Registered office and operational address:**

The Risk Factory  
20 New Mart Road  
Edinburgh  
EH14 1RL

### Directors

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law.  
The Directors and officers serving during the year and since the year end were as follows:

Ruth Cardwell Moore (until 25/05/2023)  
Sheena Henderson (until 27/10/2022)  
Alison Hesketh  
Alison Howe (from 29/06/2022)  
Emma Locke (until 22/06/2023)  
Catriona McFarlane  
Patrick Neville  
David Pyper  
Jacqueline Roulston

### Company Secretary:

Alison Hesketh (from 21/11/2022)  
Sheena Henderson (until 21/11/2022)

### Independent Examiner

Sarah Hollis CA  
Hollis Accounting Limited  
3 Melville Crescent, Edinburgh, EH3 7HW

### Bankers

Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP



## RESPONSIBILITIES OF THE DIRECTORS

The Directors (who are also trustees of Awards Plus in Edinburgh & the Lothians Ltd for the purposes of charity law) are responsible for preparing the Trustees' Annual 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 Directors 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 these financial statements, the trustees 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

In so far as the Directors are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Directors on .....7/12/23..... and signed on their behalf by:

Patrick Neville, Director



## **Independent Examiner's Report to the Trustees of Awards Plus in Edinburgh & The Lothians Ltd**

I report on the accounts of the charity for the year ended 31 March 2023, set out on pages 9 to 22.

### **Respective responsibilities of trustees and examiner**

The charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

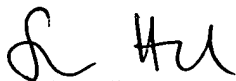
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations as amended. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations as amended, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations as amended have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sarah Hollis CA  
Hollis Accounting Limited  
3 Melville Crescent  
Edinburgh  
EH3 7HW

Date: 13/12/23

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Incorporating Income and Expenditure Account**  
**For the year ended 31 March 2023**

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
		£	£	£	£	£	£
<b>Income</b>							
Donations, grants & legacies	4	28,016	125,193	153,209	30,906	178,046	208,952
Investment income		12	-	12	9	-	9
Charitable activities	5	48,127	-	48,127	66,292	-	66,292
<b>Total income</b>		<b>76,155</b>	<b>125,193</b>	<b>201,348</b>	<b>97,207</b>	<b>178,046</b>	<b>275,253</b>
<b>Expenditure</b>							
Charitable Activities							
Office costs		33,067	-	33,067	8,909	-	8,909
Fundraising costs		7,536	-	7,536	8,925	-	8,925
Project costs		21,855	127,809	149,664	69,804	163,657	233,461
<b>Total expenditure</b>	6	<b>62,458</b>	<b>127,809</b>	<b>190,267</b>	<b>87,638</b>	<b>163,657</b>	<b>251,294</b>
<b>Net income/expenditure for the year</b>		<b>13,697</b>	<b>-2,616</b>	<b>11,081</b>	<b>9,570</b>	<b>14,389</b>	<b>23,959</b>
<b>Transfers between funds</b>		<b>8,631</b>	<b>-8,631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>22,328</b>	<b>-11,247</b>	<b>11,081</b>	<b>9,570</b>	<b>14,389</b>	<b>23,959</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		69,842	73,011	142,853	60,272	58,622	118,894
<b>Total funds carried forward</b>		<b>92,170</b>	<b>61,764</b>	<b>153,934</b>	<b>69,842</b>	<b>73,011</b>	<b>142,853</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**Balance Sheet**  
**As at 31st March 2023**

**Company Number SC184821**

	Notes	2023	2022
		£	£
<b>Fixed Assets:</b>			
Intangible assets	8	-	-
Tangible assets	9	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets:</b>			
Stock	10	4,753	7,846
Debtors	11	280	4,303
Cash at bank and in hand		150,871	134,316
<b>Total current assets</b>		155,904	146,465
<b>Creditors:</b>			
Amount falling due within 1 year	12	-1,969	-3,612
<b>Net current assets</b>		153,934	142,853
Creditors: Amounts due after 1 year		-	-
<b>Net assets</b>		<u>153,934</u>	<u>142,853</u>
<b>The funds of the charity:</b>			
Restricted funds		61,764	73,011
Designated funds		12,000	10,000
General Funds		80,170	59,842
<b>Total charity funds</b>	13	<u>153,934</u>	<u>142,853</u>

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The notes on pages 11 to 22 form part of these accounts.

The accounts were approved by the Trustees on *7th December, 2023.*

and signed on their behalf by

Patrick Neville (Director)



**NOTES TO THE ACCOUNTS**  
**For the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity meets the definition of a public benefit entity under FRS 102.

**Intangible Fixed Assets**

Intangible fixed assets are recognised if their cost is over £20,000 and their expected useful life is greater than 3 years. Intangible fixed assets are amortised over 5 years.

**Tangible fixed assets**

The Directors have fully reviewed the Company's fixed asset policy in 2021. Only assets with a cost of over £1,000 will be capitalised.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment, Fixtures and Fittings	- 33.3% Straight Line
Computer Equipment	- 33.3% Straight Line

**Stock**

Stock is shown at the lower of cost and realisable value.

**Funds**

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

The Directors decided to set up a designated contingency fund that will allow for necessary expenses to be paid if the charity faces a period of hardship.

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.

**Income**

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income on a cash basis and any grant unspent at the year end is held in a designated fund. Grants for the purchase of fixed assets are treated as deferred income, and released to the Income and Expenditure account as the relevant assets are written off. Donations and legacies are credited to income upon receipt.

**NOTES TO THE ACCOUNTS**  
**For the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES (cont.)**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred. Costs are allocated dependent on the activity categories of expenditure. The support costs of overall direction and administration, comprising the salary and overhead costs of the central function are apportioned on the basis of income.

**Charitable activities**

Costs of charitable activities include all expenditure for the running of the organisation including expedition costs and costs of running the various projects undertaken by the organisation. Staff costs are allocated as appropriate as shown in note 6.

**Going Concern**

These financial statements have been prepared on a going concern basis because the Directors believe that demand for the company's products and services remains high and looks set to grow and reserves are sufficient to keep the charity running until at least September 2024 should no further income be forthcoming. The Directors consider it highly likely that the charity will be successful in grant applications in this coming year.

**Pensions**

Amounts are paid in to a workplace pension scheme (NEST). The pension cost charge represents contributions paid or payable by the company.

**2. DIRECTORS REMUNERATION**

During the period, expenses amounting to £0 (2021-22: £0) was reimbursed to 0 (2021-22: 0) of the Directors.

No Directors received remuneration for their work.

There were no donations from Directors in the year.

**3. INDEPENDENT EXAMINER'S REMUNERATION**

The Independent Examiner's remuneration constituted a fee of £800 (2021-22: £780)

#### 4. Income from Grants and Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Agnes Hunter Trust	-	7,000	7,000	-	-	-
CEC Discretionary Fund	-	-	-	-	5,000	5,000
CEC Communities and Families grant programme 2020-23	-	84,290	84,290	-	84,290	84,290
Chance to Succeed	-	-	-	-	18,000	18,000
Coronavirus Job Retention Scheme	-	-	-	6,312	-	6,312
Donations	3,016	-	3,016	3,981	-	3,981
Edward Gostling	10,000	-	10,000	-	-	-
Garfield Weston Foundation	10,000	-	10,000	10,000	-	10,000
The Hendrie Trust	-	-	-	7,500	-	7,500
Nancie Massey Trust	5,000	-	5,000	-	-	-
Outdoor Education Recovery Fund	-	-	-	-	20,593	20,593
Robertson Trust	-	-	-	2,750	-	2,750
SCVO Cyber Resilience and Cyber Essentials Grant	-	-	-	-	500	500
StateStreet	-	-	-	363	-	363
The National Lottery Community Fund- Young Start	-	33,903	33,903	-	33,333	33,333
Youthlink Scotland Youth Work Education Recovery Fund	-	-	-	-	16,330	16,330
<b>Total grants &amp; donations</b> (CEC: City of Edinburgh Council)	<b>28,016</b>	<b>125,193</b>	<b>153,209</b>	<b>30,906</b>	<b>178,046</b>	<b>208,952</b>

#### 5. Income from charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Bank interest	12	-	12	9	-	9
Expedition programme	1,127	-	1,127	2,975	-	2,975
Junior Award Scheme Scotland	30,674	-	30,674	39,455	-	39,455
Midlothian Schools	11,726	-	11,726	23,862	-	23,862
Other income	4,600	-	4,600	-	-	-
	<b>48,139</b>	<b>-</b>	<b>48,139</b>	<b>66,301</b>	<b>-</b>	<b>66,301</b>
<b>Total income</b>	<b>76,155</b>	<b>125,193</b>	<b>201,348</b>	<b>97,207</b>	<b>178,046</b>	<b>275,253</b>

Awards Plus in Edinburgh & the Lothians Ltd  
(Limited by guarantee)  
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6. Cost of charitable activities:

2022-23	Expedition Programme	Youth Development	JASS	Midlothian Schools	ECN	CAMHS	Office Costs	Total 2023
Staff costs	-	63,686	4,845	9,271	2,900	32,637	18,715	132,054
Project costs	-	8,507	-	1,948	3,250	2,974	-	16,679
Expedition costs	-	7,549	-	-	-	100	-	7,649
JASS	-	-	9,242	-	-	-	-	9,242
Insurance	-	-	-	-	-	-	4,026	4,026
Annual accounts	-	-	-	-	-	-	720	720
IT support costs	-	-	1,660	-	-	-	6,893	8,553
Office running costs	-	-	-	-	-	-	3,806	3,806
Fundraising support costs	-	-	-	-	-	-	7,538	7,538
Project contribution to office costs	-	6,480	-	-	-	2,151	-8,631	-
<b>Total</b>	<b>-</b>	<b>86,222</b>	<b>15,747</b>	<b>11,219</b>	<b>6,150</b>	<b>37,862</b>	<b>33,067</b>	<b>190,267</b>

2021-22 comparative	Expedition Programme	Youth Development	JASS	Midlothian Schools	ECN	CAMHS	Office Costs	Total 2022
Staff costs	11,194	53,400	22,921	19,702	5,640	45,158	14,565	172,580
Project costs	-	2,355	-	4,660	244	11,317	-	18,576
Expedition costs	4,968	8,258	-	-	-	-	-	13,226
JASS	-	-	23,299	-	-	-	-	23,299
Insurance	-	-	-	-	-	-	3,302	3,302
Annual accounts	-	-	-	-	-	-	780	780
IT support costs	-	-	1,080	-	-	-	8,243	9,323
Office running costs	-	-	-	-	-	-	1,284	1,284
Fundraising support costs	-	-	-	-	-	-	8925	8,925
Project contribution to office costs	4,985	6,735	-	-	-	7,545	-19,265	-
<b>Total</b>	<b>21,147</b>	<b>70,748</b>	<b>47,300</b>	<b>24,362</b>	<b>5,884</b>	<b>64,020</b>	<b>17,834</b>	<b>251,294</b>



## 7. Staff costs and numbers

	2023 £	2022 £
Gross salaries	123,059	145,783
Redundancy payment	-	12,551
Employer's National Insurance	3,415	6,863
Employer's Pension Contribution	5,580	7,383
	<u>132,054</u>	<u>172,580</u>

The average number of employees during the year was:	2023	2022
Average headcount	7	5

There are no employees with emoluments above £60,000.

### Pension costs

Amounts are paid into a Workplace Pension Scheme (NEST). The pension cost charge represents contributions paid or payable by the company.

### Volunteers

During the year a number of volunteers contributed many hours in carrying out a variety of administrative tasks, as well as providing essential support to the Expedition programme. If the work carried out by these volunteers had been undertaken by employees paid at the minimum wage the cost to Awards Plus would have been material. The Trustees would like to recognise the vital contribution made by volunteers and thank them for their hard work.

### Furlough income

There was no income from the Coronavirus Job Retention Scheme in 2022-23.

Income in 2021-22 was allocated across the projects as follows:

2022-23	Expeditions	Youth JASS Dev.	Midlothian Schools	ECN	CAMHS Office Costs	Total 2023
Unrestricted	-	-	-	-	-	-
2021-22 comparative	Expeditions	Youth JASS Dev.	Midlothian Schools	ECN	CAMHS Office Costs	Total 2022
Unrestricted	-	-	6,312	-	-	-
						6,312

## 8. Intangible Fixed Assets

COST	£	COST	£
At 1 April 2022	35,500	At 1 April 2021	35,500
Additions during the year	-	Additions during the year	-
Disposals during the year	-	Disposals during the year	-
At 31 March 2023	<u>35,500</u>	At 31 March 2022	<u>35,500</u>
DEPRECIATION		DEPRECIATION	
At 1 April 2022	35,500	At 1 April 2021	35,500
Charge for the year	-	Charge for the year	-
Depreciation eliminated on disposal	-	Depreciation eliminated on disposal	-
At 31 March 2023	<u>35,500</u>	At 31 March 2022	<u>35,500</u>
NET BOOK VALUE		NET BOOK VALUE	
At 31 March 2023	<u>-</u>	At 31 March 2022	<u>-</u>

Awards Plus developed an online version of the Junior Award Scheme for Schools in 2015. This was developed at a cost of £35,500 over two years, funded by a loan from Social Investment Scotland, repayable over six years. The asset has now been fully amortised but is still in daily use.

## 9. Tangible Fixed Assets

COST		COST	
At 1 April 2022	-	At 1 April 2021	-
Additions during the year	-	Additions during the year	-
Disposals during the year	-	Disposals during the year	-
At 31 March 2023	<u>-</u>	At 31 March 2022	<u>-</u>
DEPRECIATION		DEPRECIATION	
At 1 April 2022	-	At 1 April 2021	-
Charge for the year	-	Charge for the year	-
Depreciation eliminated on disposal	-	Depreciation eliminated on disposal	-
At 31 March 2023	<u>-</u>	At 31 March 2022	<u>-</u>
Net book value		Net book value	
At 31 March 2023	<u>-</u>	At 31 March 2022	<u>-</u>

Awards Plus owns outdoor equipment including tents, sleeping bags, boots and stoves and hires out this kit to DofE groups at a low cost. The total replacement value of the kit store is £60,000. Because of the low value of each individual item and its limited useful life these items have not been capitalised but still represent a material cost to Awards Plus.

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<b>10. Stock</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock - unsold JASS packs.	4,753	7,846
<b>11. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed within one year	280	4,303
<b>12. Creditors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within 1 year		
Creditors and accruals	1,969	3,612
	1,969	3,612

**13. Movement in Funds**

	<b>At 1 April 2022</b>	<b>Funds Received</b>	<b>Funds Expended</b>	<b>Transfer of Funds</b>	<b>At 31 March 2023</b>
Agnes Hunter Trust	-1,124	7,000	-5,876	-	-
Baillie Gifford Community Awards	1,088	-	-1,088	-	-
CEC Communities and Families 2020-23	39,243	84,290	-85,134	-6,480	31,919
Chance to Succeed	13,926	-	-13,926	-	-
The National Lottery Community Fund- Young Start	19,878	33,903	-21,785	-2,151	29,845
<b>Total Restricted Income</b>	<b>73,011</b>	<b>125,193</b>	<b>-127,809</b>	<b>-8,631</b>	<b>61,764</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
CAMHS	1,699	-	-	-	1,699
Midlothian schools	17,439	11,726	-11,219	-16,059	1,887
Contingency	10,000	-	-	2,000	12,000
<b>General funds:</b>					
Coronavirus Job Retention Scheme	-	-	-	-	-
Expedition Fund	2,784	1,127	-	-	3,911
Garfield Weston Foundation	-	10,000	-10,000	-	-
Edward Gostling	-	10,000	-7,500	-	2,500
Nancie Massey Trust	-	5,000	-1,820	-	3,180
Donations	-	3,016	-	-	3,016
Bank interest	-	12	-	-	12
General Fund	34,455	4,600	-16,172	22,690	45,573
JASS	3,466	30,674	-15,747	-	18,393
<b>Total unrestricted income</b>	<b>69,843</b>	<b>76,155</b>	<b>-62,458</b>	<b>8,631</b>	<b>92,171</b>
<b>Total balances</b>	<b>142,854</b>	<b>201,348</b>	<b>-190,267</b>	<b>-</b>	<b>153,935</b>

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<b>13. Movement in Funds 2021-22 comparative</b>	<b>At 1 April 2021</b>	<b>Funds Received</b>	<b>Funds Expended</b>	<b>Transfer of Funds</b>	<b>At 31 March 2022</b>
Agnes Hunter Trust	4,760	-	-5,884	-	-1,124
Baillie Gifford Community Awards	3,000	-	-1,912	-	1,088
CEC Communities and Families 2020-23	20,512	84,290	-65,559	-	39,243
CEC Discretionary Fund	-	5,000	-5,000	-	-
Chance to Succeed	-	18,000	-4,074	-	13,926
The National Lottery Community Fund- Young Start	19,065	33,333	-32,520	-	19,878
Outdoor Education Recovery Fund	-	20,593	-20,593	-	-
SCVO Cyber Resilience and Cyber Essentials Grant	-	500	-500	-	-
Youthlink Scotland Youth Work Education Recovery Fund	8,013	16,330	-24,343	-	-
Youthlink Scotland Youth Work Education Recovery Fund Joint Initiative	3,272	-	-3,272	-	-
<b>Total Restricted Income</b>	<b>58,622</b>	<b>178,046</b>	<b>-163,657</b>	<b>-</b>	<b>73,011</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
CAMHS	3,083	1,699	-3,083	-	1,699
Midlothian schools	17,938	23,862	-24,361	-	17,439
Contingency	10,000	-	-	-	10,000
<b>General funds:</b>	-	-	-	-	-
Coronavirus Job Retention Scheme	-	6,312	-6,312	-	-
Expedition Fund	-	2,975	-191	-	2,784
Garfield Weston Foundation	-	10,000	-10,000	-	-
General Fund	29,251	2,291	2,913	-	34,455
The Hendrie Trust	-	7,500	-7,500	-	-
JASS	-	39,455	-35,989	-	3,466
The Robertson Trust	-	2,750	-2,750	-	-
StateStreet	-	363	-363	-	-
<b>Total unrestricted income</b>	<b>60,272</b>	<b>97,207</b>	<b>-87,636</b>	<b>-</b>	<b>69,843</b>
<b>Total balances</b>	<b>118,894</b>	<b>275,253</b>	<b>-251,293</b>	<b>-</b>	<b>142,854</b>

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13. Funds (continued)

Allocation of expenditure per project per fund 2023	Expeditions	Youth Development Project	Junior Award Scheme for Schools	ECN Project	Midlothian Schools Project	Child and Adolescent Mental Health (CAMHS) project	Office costs	Total
Agnes Hunter Trust	-	-	-	5,876	-	-	-	5,876
Baillie Gifford	-	1,088	-	-	-	-	-	1,088
Young Start	-	-	-	-	-	21,785	-	21,785
CEC Children and Families	-	85,134	-	-	-	-	-	85,134
Chance to Succeed	-	-	-	-	-	13,926	-	13,926
Nancie Massey	-	-	-	-	-	-	1,820	1,820
Midlothian Schools	-	-	-	-	11,219	-	-	11,219
Youthlink	-	-	-	-	-	-	-	-
JASS	-	-	15,747	-	-	-	-	15,747
General Fund	-	-	-	274	-	2,151	13,747	16,172
Garfield Weston Foundation	-	-	-	-	-	-	10,000	10,000
Edward Gostling	-	-	-	-	-	-	7,500	7,500
<b>Total</b>	<b>-</b>	<b>86,222</b>	<b>15,747</b>	<b>6,150</b>	<b>11,219</b>	<b>37,862</b>	<b>33,067</b>	<b>190,267</b>

Allocation of expenditure per project per fund 2022	Expeditions	Youth Development Project	Junior Award Scheme for Schools	ECN project	Midlothian Schools Project	Child and Adolescent Mental Health (CAMHS) project	Office costs	Total
Agnes Hunter Trust	-	-	-	5,884	-	-	-	5,884
Baillie Gifford	-	1,612	-	-	-	-	300	1,912
CEC Discretionary Fund	-	-	5,000	-	-	-	-	5,000
CEC Grant Aid	-	59,517	-	-	-	-	6,042	65,559
Chance to Succeed	-	-	-	-	-	1,914	2,160	4,074
Coronavirus Job Retention Scheme	-	-	6,312	-	-	-	-	6,312
Garfield Weston Foundation	-	-	-	-	-	-	10,000	10,000
Hendrie Trust	-	-	-	-	-	-	7,500	7,500
Outdoor Education Recovery Fund	15,608	-	-	-	-	-	4,985	20,593
Robertson Trust	-	-	-	-	-	-	2,750	2,750
Young Start	-	-	-	-	-	28,520	4,000	32,520
SCVO	-	-	-	-	-	-	500	500
Midlothian Schools	-	-	-	-	24,361	-	-	24,361
StateStreet	363	-	-	-	-	-	-	363
Pete's Pedal	-	-	-	-	-	3,083	-	3,083
Youthlink	-	2,879	-	-	-	22,958	1,778	27,615
Unrestricted	191	-	35,989	-	-	-	-2,913	33,267
<b>Total</b>	<b>16,162</b>	<b>64,008</b>	<b>47,301</b>	<b>5,884</b>	<b>24,361</b>	<b>56,475</b>	<b>37,102</b>	<b>251,293</b>

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Awards Plus would like to thank all of the grant funders who have supported our work in 2022-23

Our projects have been funded as follows:

**CAMHS Project**

The National Lottery Community Fund- Young Start  
Chance to Succeed

**Enhanced Complex Needs Units (ECN)**

The Agnes Hunter Trust

**Youth Development Project**

CEC Communities and Families grant programme 2020-23

**General Funds**

The Edward Gostling Foundation  
The Garfield Weston Foundation  
The Nancie Massey Trust

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**Note 14:**

**Allocation of reserves by project**

	Unrestricted				Unrestricted			
	Restricted	Designated	General	Total	Restricted	Designated	General	Total
	2023	2023	2023	2023	2022	2022	2022	2022
CAMHS	29,845	-	1,699	31,544	33,804	1,699	-	35,503
ECN	-	-	-	-	-1,124	-	-	-1,124
Expeditions	-	-	3,911	3,911	-	-	2,784	2,784
JASS	-	-	18,393	18,393	-	-	3,466	3,466
Youth Development	31,919	-	-	31,919	40,331	-	-	40,331
Midlothian schools	-	-	1,977	1,977	-	-	17,439	17,439
Contingency	-	12,000	-	12,000	-	10,000	-	10,000
General	-	-	54,191	54,191	-	-	34,454	34,454
	<u>61,764</u>	<u>12,000</u>	<u>80,171</u>	<u>153,934</u>	<u>73,011</u>	<u>11,699</u>	<u>58,143</u>	<u>142,853</u>