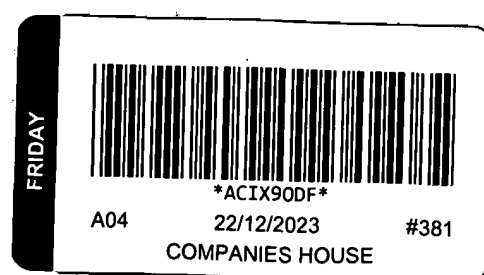


REGISTERED COMPANY NUMBER: SC300345 (Scotland)
REGISTERED CHARITY NUMBER: SC026243

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Maryhill Mobile Children's Services**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB



Maryhill Mobile Children's Services

Contents of the Financial Statements for the Year Ended 31 March 2023

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Maryhill Mobile Children's Services

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES

A Smith - Chairperson
N Cook - Treasurer

COMPANY SECRETARY

J Morgan

REGISTERED OFFICE

35 Avenuepark Street
Glasgow
G20 8TS

**REGISTERED COMPANY
NUMBER**

SC300345 (Scotland)

REGISTERED CHARITY NUMBER SC026243

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

COMMITTEE MEMBERS

Robin Dallas-Childs
Anna McCann

CONTACTS

Website - <https://www.mmcs.org.uk>
Facebook - <https://www.facebook.com/maryhillmcs/>
Instagram - <https://www.instagram.com/MMCS2018/>

Maryhill Mobile Children's Services

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

Our Purpose

To provide the highest quality affordable childcare, supporting families within Maryhill and the wider community.

Our Mission

Our mission is to enrich children's curiosity and creativity in safe stimulating environments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity undertook a wide range of activities in accordance with our objectives.

Treetop Outdoor Nursery based within Cadder Primary School opened in March 2022 and underwent a joint inspection from HMIE (Education Scotland) and Care Inspectorate and was given a very positive report. The service was praised by the Scottish Education team in the national press for its "nurturing, respectful and supporting ethos and staff who have quickly developed an effective team" within 12 months. In addition, we opened an After School Care (ASC) service in October 2022 in the newly built North Kelvinside Primary School where we have registration for 30 children. We are receiving positive feedback from parents and staff within the school and our numbers are increasing as a result.

Numbers are gradually increasing in our other existing services; Evergreen Outdoor Nursery, St Charles Primary School-ASC, Dunard Primary School-ASC and Eligible 2's/Respite service, as we continue to build our services back to pre-COVID-19 levels whilst being mindful of the current cost of living crisis that impacts our children and families.

The Mobile Creche Service could not operate during the pandemic and for some time thereafter. This resulted in the loss of funding from Glasgow City Council - Integrated Grant Fund (now known as Glasgow Communities Fund) and the staff associated with the service being made redundant in October 2020. We have received several enquiries from various organisations for creche provision but due to current circumstances, namely lack of funding/staffing we can only operate a partial service within 35 Avenue Park Street.

FINANCIAL REVIEW

Financial position

The financial surplus for the year was £65,091 (2022 £7,415). At 31 March 2023, the charity held reserves of £408,263 (2022: £343,172), of which £351,496 (2022: £291,440) were unrestricted.

The Trustees accept responsibility for Risk Management and Reserves. Trustees' Responsibilities in relation to the Financial Statements. The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Reserves policy

The charity aims to hold reserves equivalent to six months operating costs in unrestricted funds. For the year ended 31 March 2024, this is estimated to be £240,000. Funds held in excess of this have been transferred into a designated staff pay fund, to ensure future commitments around increased salary costs can be met. At 31 March 2023, this balance held in this fund was £84,812 (2022: £nil), with an additional £22,860 designated for redundancy costs should the need arise (2022: £27,504), and £3,824 representing the book value of fixed assets (2022: £5,098).

Maryhill Mobile Children's Services

Report of the Trustees for the Year Ended 31 March 2023

FUTURE PLANS

MMCS will aim to source funding for the mobile creche and respite services and bring all our other services up to full capacity.

Looking at our transport requirements we will be looking at ways of fundraising monies to acquire a new mini-bus for the nurseries and van for the mobile creche.

While proper staffing levels continue to be a challenge. We are fortunate to have skilled highly motivated staff committed to our objectives while implementing the Real Living wage in 2023, a priority as we seek the successful achievement of the targets stated in our published 20/25 Business Plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity was established in 1997, registering with The Scottish Charity Register on 10 February 1997 (OSCR). The company was incorporated on 5 April 2006. The management of the charity is the responsibility of the Directors/Trustees.

The trustees (who are also the directors of the charity for the purposes of the Companies Act) present their annual report including financial statements for Maryhill Mobile Children's Services (MMCS) for the year ended 31 March 2023. These are prepared to fulfil the requirements of a Director's report and accounts for Companies Act purposes, and for OSCR (Office of the Scottish Charity Regulator) compliance purposes. 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 (FRS102) (effective January 2019). In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principles in the Charities SORP; Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.
- The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

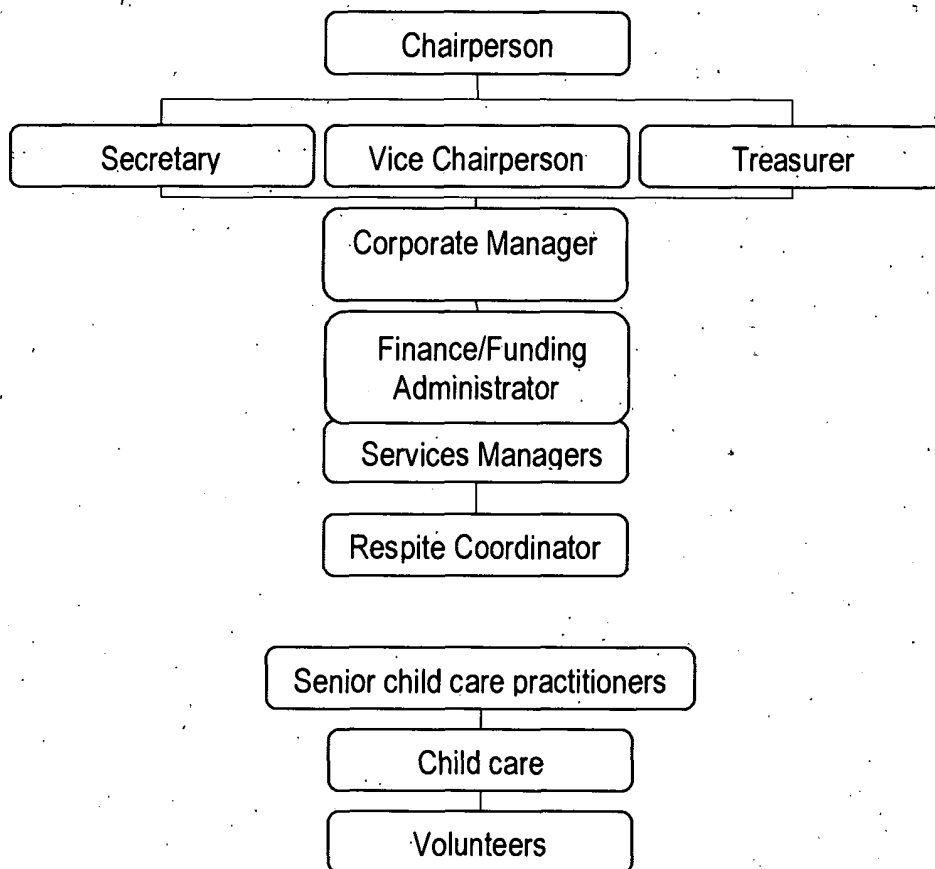
Maryhill Mobile Children's Services

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management structure

Maryhill mobile Children's Services is a Company Limited by Guarantee with Charitable Status. The organisation is managed by the Corporate Manager and the Management Committee, which has a broad range of skills, knowledge and experience with some members being involved with other community groups within the Maryhill area.



Key management remuneration

In the opinion of the trustees, the key management team comprises Caroline Thomson - Corporate Manager, Janice Reilly - After School Care Manager, Sharon Pebbles - Nursery Manager, Nicole Smith - Respite Co-ordinator. Day to day operations are management of operations are designated to the management team. Total employer costs for these posts in the year were £111,947.

Approved by order of the board of trustees on 7th December 2023 and signed on its behalf by:

A Smith - Trustee

**Independent Examiner's Report to the Trustees of
Maryhill Mobile Children's Services**

I report on the accounts for the year ended 31 March 2023 set out on pages six to twenty one.

Respective responsibilities of trustees and examiner

The charity's trustees 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



David Nicholls, FCCA
The Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 20 December 2023

Maryhill Mobile Children's Services

Statement of Financial Activities for the Year Ended 31 March 2023

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	13,750	50,358	64,108	85,114
Charitable activities	5				
Delivery of Childcare Services		381,381	-	381,381	258,645
Investment income	4	1,958	-	1,958	115
Other income		-	-	-	4,300
Total		<u>397,089</u>	<u>50,358</u>	<u>447,447</u>	<u>348,174</u>
EXPENDITURE ON					
Charitable activities	6				
Delivery of Childcare Services		<u>336,985</u>	<u>45,371</u>	<u>382,356</u>	<u>340,759</u>
NET INCOME		<u>60,104</u>	<u>4,987</u>	<u>65,091</u>	<u>7,415</u>
Transfers between funds	18	<u>(48)</u>	<u>48</u>	<u>-</u>	<u>-</u>
Net movement in funds		60,056	5,035	65,091	7,415
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>291,440</u>	<u>51,732</u>	<u>343,172</u>	<u>335,757</u>
TOTAL FUNDS CARRIED FORWARD		<u>351,496</u>	<u>56,767</u>	<u>408,263</u>	<u>343,172</u>

CONTINUING OPERATIONS

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

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 9 to 21 form part of these financial statements.

Maryhill Mobile Children's Services

**Balance Sheet
31 March 2023**

	Notes	2023 £	2022 as restated £
FIXED ASSETS			
Tangible assets	14	3,824	5,098
CURRENT ASSETS			
Debtors	15	6,515	4,876
Cash at bank and in hand		<u>403,609</u>	<u>334,813</u>
		410,124	339,689
CREDITORS			
Amounts falling due within one year	16	(5,685)	(1,615)
NET CURRENT ASSETS		<u>404,439</u>	<u>338,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>408,263</u>	<u>343,172</u>
NET ASSETS		<u>408,263</u>	<u>343,172</u>
FUNDS	18		
Unrestricted funds		351,496	291,440
Restricted funds		<u>56,767</u>	<u>51,732</u>
TOTAL FUNDS		<u>408,263</u>	<u>343,172</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements; so far as applicable to the charitable company.

The notes on pages 9 to 21 form part of these financial statements

Maryhill Mobile Children's Services

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 7th December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Cook', is written over a horizontal dotted line.

.....
N Cook - Trustee

The notes on pages 9 to 21 part of these financial statements

Maryhill Mobile Children's Services

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

1. GENERAL INFORMATION

Maryhill Mobile Children's Services ("the charity") is a Scottish charitable company governed by its Constitution. It was registered as a charity in Scotland (registered number SC026243) on 10 February 1997. Its registered address is 35 Avenuepark Street, Glasgow, G20 8TS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

Maryhill Mobile Children's Services

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

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Motor vehicles - 25% on reducing balance

Taxation

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

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2023	2022
	£	as restated £
Grants	<u>64,108</u>	<u>85,114</u>

Maryhill Mobile Children's Services

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

3. DONATIONS AND LEGACIES - continued

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

	2023	2022 as restated
	£	£
Scottish Government	-	7,638
Big Lottery Improving Lives	34,358	29,512
Robertson Trust	12,500	12,500
ELC Inclusion Fund	-	1,368
Glasgow Life - Get into Summer	-	600
Scottish Government Winter Support Fund	-	1,000
Glasgow City Council Area Partnership	3,500	-
Coronavirus Job Retention Scheme	-	32,496
Omicron Impact Fund	<u>13,750</u>	<u>-</u>
	<u>64,108</u>	<u>85,114</u>

4. INVESTMENT INCOME

	2023	2022 as restated
	£	£
Deposit account interest	<u>1,958</u>	<u>115</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022 as restated
	£	£
GCC Partnership Funding	191,332	130,449
GCC Eligible 2 Fund	40,326	-
GCC Food Provision	17,408	8,933
Fees	129,845	117,127
Toy Fund	2,009	1,786
Other Income	<u>461</u>	<u>350</u>
	<u>381,381</u>	<u>258,645</u>

Maryhill Mobile Children's Services

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Delivery of Childcare Services	<u>380,141</u>	<u>2,215</u>	<u>382,356</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 as restated £
Staff costs	305,038	276,658
Creche Expenses	5,772	2,138
Equipment	11,948	13,390
Payroll Fees	2,231	1,835
Insurance	5,910	5,548
Membership Fees	424	438
Printing & Stationery	891	469
Rent	22,919	19,743
Repairs & Maintenance	597	120
Staff Training	1,228	1,607
Subscriptions	1,195	1,788
Telephone & Internet	1,268	1,666
Motor Vehicle Expenses	4,848	3,668
Food & Snack Expenses	13,998	5,992
Toy Fund Expenses	263	183
Other Project Costs	337	2,202
Depreciation	<u>1,274</u>	<u>1,699</u>
	<u>380,141</u>	<u>339,144</u>

8. SUPPORT COSTS - continued

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

	2023 £	2022 as restated £
Independent Examination	<u>2,215</u>	<u>1,615</u>

Maryhill Mobile Children's Services

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

9. NET INCOME/(EXPENDITURE)

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

	2023	2022 as restated
	£	£
Depreciation - owned assets	1,274	1,699
Surplus on disposal of fixed assets	<u>-</u>	<u>(4,300)</u>

10. 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.

11. STAFF COSTS

	2023	2022 as restated
	£	£
Wages and salaries	282,669	256,514
Social security costs	17,848	15,705
Other pension costs	<u>4,521</u>	<u>4,439</u>
	<u>305,038</u>	<u>276,658</u>

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

	2023	2022 as restated
Project Staff	<u>21</u>	<u>29</u>

Maryhill Mobile Children's Services

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,638	77,476	85,114
Charitable activities			
Delivery of Childcare Services	258,645	-	258,645
Investment income	115	-	115
Other income	4,300	-	4,300
Total	<u>270,698</u>	<u>77,476</u>	<u>348,174</u>
EXPENDITURE ON			
Charitable activities			
Delivery of Childcare Services	<u>244,308</u>	<u>96,451</u>	<u>340,759</u>
NET INCOME/(EXPENDITURE)	26,390	(18,975)	7,415
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>265,050</u>	<u>70,707</u>	<u>335,757</u>
TOTAL FUNDS CARRIED FORWARD	<u>291,440</u>	<u>51,732</u>	<u>343,172</u>

13. PRIOR YEAR ADJUSTMENT

During the course of the independent examination it was discovered that the prior year accounts included a number of liabilities which were found to be not payable. This included a redundancy provision of £27,504 and accrued expenses of £68,455, and so these figures have been restated. The overall effect of this was to increase reserves by £99,194.

Maryhill Mobile Children's Services

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

14. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 April 2022 and 31 March 2023	<u>28,694</u>
DEPRECIATION	
At 1 April 2022	23,596
Charge for year	<u>1,274</u>
At 31 March 2023	<u>24,870</u>
NET BOOK VALUE	
At 31 March 2023	<u>3,824</u>
At 31 March 2022	<u>5,098</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Trade debtors	(1,032)	1,262
Other debtors	<u>7,547</u>	<u>3,614</u>
	<u>6,515</u>	<u>4,876</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Trade creditors	660	-
Accrued expenses	<u>5,025</u>	<u>1,615</u>
	<u>5,685</u>	<u>1,615</u>

Maryhill Mobile Children's Services

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2023	2022 as restated
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	3,824	-	3,824	5,098
Current assets	353,357	56,767	410,124	339,689
Current liabilities	(5,685)	-	(5,685)	(1,615)
	<u>351,496</u>	<u>56,767</u>	<u>408,263</u>	<u>343,172</u>

Comparatives for analysis of net assets between funds

			2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	5,098	-	5,098	6,797
Current assets	287,957	51,732	339,689	329,711
Current liabilities	(1,615)	-	(1,615)	(750)
	<u>291,440</u>	<u>51,732</u>	<u>343,172</u>	<u>335,758</u>

Maryhill Mobile Children's Services

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

18. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	187,852	(62,674)	(48)	125,130
Designated Redundancy Fund	27,504	(4,644)	-	22,860
Designated Fixed Asset Fund	5,098	(1,274)	-	3,824
Transitional Support Fund	18,340	-	-	18,340
After School Care	(1,927)	(8,631)	-	(10,558)
Nurseries	53,674	138,642	-	192,316
Mobile Creche	899	(1,315)	-	(416)
	<u>291,440</u>	<u>60,104</u>	<u>(48)</u>	<u>351,496</u>
Restricted funds				
Robertson Trust	13,691	3,646	-	17,337
Big Lottery Improving Lives	4,109	5,291	-	9,400
ELC Inclusion Fund	676	(672)	-	4
Glasgow Life - Get into Summer	90	-	-	90
Glasgow City Council Area Partnership	706	(671)	48	83
Henry Duncan	795	(264)	-	531
Western Recreation Trust	900	(779)	-	121
Inspiring Scotland	30,765	(1,564)	-	29,201
	<u>51,732</u>	<u>4,987</u>	<u>48</u>	<u>56,767</u>
TOTAL FUNDS	<u>343,172</u>	<u>65,091</u>	<u>-</u>	<u>408,263</u>

Maryhill Mobile Children's Services

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

18. 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	199	(62,873)	(62,674)
Designated Redundancy Fund	-	(4,644)	(4,644)
Designated Fixed Asset Fund	-	(1,274)	(1,274)
After School Care	96,947	(105,578)	(8,631)
Nurseries	285,138	(146,496)	138,642
Mobile Creche	14,805	(16,120)	(1,315)
	397,089	(336,985)	60,104
Restricted funds			
Robertson Trust	12,500	(8,854)	3,646
Big Lottery Improving Lives	34,358	(29,067)	5,291
ELC Inclusion Fund	-	(672)	(672)
Glasgow City Council Area Partnership	3,500	(4,171)	(671)
Henry Duncan	-	(264)	(264)
Western Recreation Trust	-	(779)	(779)
Inspiring Scotland	-	(1,564)	(1,564)
	50,358	(45,371)	4,987
TOTAL FUNDS	447,447	(382,356)	65,091

Maryhill Mobile Children's Services

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

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	212,409	(24,557)	187,852
Designated Redundancy Fund	27,504	-	27,504
Designated Fixed Asset Fund	6,797	(1,699)	5,098
Transitional Support Fund	18,340	-	18,340
After School Care	-	(1,927)	(1,927)
Nurseries	-	53,674	53,674
Mobile Creche	-	899	899
	<u>265,050</u>	<u>26,390</u>	<u>291,440</u>
Restricted funds			
Robertson Trust	12,500	1,191	13,691
Big Lottery Improving Lives	2,529	1,580	4,109
ELC Inclusion Fund	-	676	676
Glasgow Life - Get into Summer	-	90	90
Glasgow City Council Area Partnership	2,645	(1,939)	706
Henry Duncan	2,435	(1,640)	795
Western Recreation Trust	900	-	900
Inspiring Scotland	<u>49,698</u>	<u>(18,933)</u>	<u>30,765</u>
	<u>70,707</u>	<u>(18,975)</u>	<u>51,732</u>
TOTAL FUNDS	<u><u>335,757</u></u>	<u><u>7,415</u></u>	<u><u>343,172</u></u>

Maryhill Mobile Children's Services

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

18. 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	4,395	(28,952)	(24,557)
Designated Fixed Asset Fund	-	(1,699)	(1,699)
After School Care	79,143	(81,070)	(1,927)
Nurseries	173,772	(120,098)	53,674
Mobile Creche	13,388	(12,489)	899
	270,698	(244,308)	26,390
Restricted funds			
Robertson Trust	12,500	(11,309)	1,191
Big Lottery Improving Lives	29,512	(27,932)	1,580
ELC Inclusion Fund	1,368	(692)	676
Glasgow Life - Get into Summer	600	(510)	90
Scottish Government - Winter Support Fund	1,000	(1,000)	-
Glasgow City Council Area Partnership	-	(1,939)	(1,939)
Henry Duncan	-	(1,640)	(1,640)
Coronavirus Job Retention Scheme	32,496	(32,496)	-
Inspiring Scotland	-	(18,933)	(18,933)
	77,476	(96,451)	(18,975)
TOTAL FUNDS	348,174	(340,759)	7,415

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

20. PURPOSE OF UNRESTRICTED FUNDS

General fund - the unrestricted free reserves of the charity

Designated Redundancy Fund - funds designated for future redundancy costs should they be required

Designated Fixed Asset Fund - net book value of tangible fixed assets

Designated Staff Pay Fund - funds designated to secure pay increases for staff in future years

After School Care - funds associated with running two after school care services

Nurseries - funds associated with operating two nursery services

Mobile Creche - funds associated with the operation of mobile creche services

Maryhill Mobile Children's Services

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

21. PURPOSE OF RESTRICTED FUNDS

Robertson Trust - Funding to cover staff costs associated with the Respite service Big Lottery Improving Lives - Funding to support salary costs for practitioners attached to the respite service - vulnerable families' programme.

ELC Inclusion Fund - Funding to ELC settings to support children with additional support needs (ASN) in Scotland to access their funded ELC entitlement.

Glasgow Life - Get into Summer - Funding received to support partners to deliver a summer of free or subsidised activities for children and young people across Glasgow. Providing opportunity to bring back a 'normal' summer of activities.

Glasgow City Council Area Partnership - Funding to provide grants to local community and voluntary organisations to provide services that will help to achieve the Area partnership's local priorities and Glasgow City Council's Objectives.

Henry Duncan - Funding received to support staff training costs Western Recreation Trust - Funding received to purchase equipment.

Inspiring Scotland - ONSE Fund Outdoor Nursery Social Enterprise Fund - develop innovative approaches for the creation of a new generation of outdoor early learning and childcare (ELC) settings - Treetop Outdoor Nursery start up funding.

Scottish Government - Winter Support Fund (Distributed by STV Children's appeal) - To support people struggling financially during the winter months.