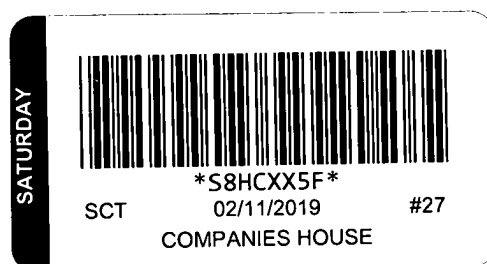


REGISTERED COMPANY NUMBER: SC315652 (Scotland)
REGISTERED CHARITY NUMBER: SC037778

Report of the Trustees and
Financial Statements and Independent Examiners Report for the Year Ended 31st March 2019
for
Wiston Lodge

Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ



Wiston Lodge

Contents of the Financial Statements
for the Year Ended 31st March 2019

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Wiston Lodge

Report of the Trustees for the Year Ended 31st March 2019

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 31st March 2019. 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 2015).

Wiston Lodge provides a beautiful residential centre catering for many different groups but with the main emphasis on working with young people to encourage their physical, mental and spiritual development. It helps all who visit and enjoy and respect the environment.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to provide a residential experience in a safe rural environment offering people, especially the young and those who are vulnerable or at risk, the time and space to explore themselves and their abilities.

Our goals are :

- > **Economic sustainability:** to be achieved through increasing occupancy rates and extending our user groups and guests
- > **Portfolio expansion:** we will develop our range of day and residential programmes
- > **Estate development:** we aim to refurbish and upgrade the main buildings and to continue to add small freestanding buildings to the estate as required for self catering guest accommodation and further classroom facilities
- > **Equipment purchase:** we will expand the equipment we hold to enable us to extend the types of activity we offer
- > **Staff development:** we will increase skills of existing and new staff through a programme of training
- > **Social enterprise:** we will develop social enterprises with a sound business framework.

Wiston Lodge

Report of the Trustees for the Year Ended 31st March 2019

ACHIEVEMENT AND PERFORMANCE

Review of the Year

This year we have concentrated on the repair, maintenance and general uplift of the main building of Wiston Lodge, with considerable improvements made to offices, bedrooms and common spaces.

The Living Wage has been applied across the staff team, demonstrating the high value we place on all of the staff's hard work, both behind the scenes and alongside our customers.

The organisation has concentrated on its key objectives:

Portfolio Expansion

We have completed work on the Path of the Little People designed to engage with Additional Support Needs (ASN) children. With support from BBC Children in Need and National Lottery's Young Start programme, the path offers nearly 1km of additional paths to the estate, along with a range of additional activities based on storytelling, history, music, environment and science.

Estate Development

Pathways have been repaired and created, allowing the free flow of guests through the estate.

We have continued to raise funds over the entire year towards the restoration of the main roof. This project is nearing its final target amount and we expect to commence work within a six-month period.

The Little Lodge which started life as a temporary classroom in East Kilbride and once served as overflow accommodation for the main building has reached the end of its lifespan. Clyde Wind Farm Fund and LEADER have assisted in the development of a fit-for-purpose outdoor classroom with changing facilities and office space in this space. This new facility will underpin outdoor programmes provided for all of our visiting guests.

Equipment Purchase

The purchase of equipment specific to the needs of Duke of Edinburgh's Award Scheme has enabled us to engage with higher needs groups wishing to engage with the programme. This has been further reinforced with the refresh and update of canoe and climbing equipment.

Staff Development

The Robertson Trust and The RS Macdonald Charitable Trust have continued to sponsor our Outdoor Development Worker, allowing us to provide an increase in the range and depth of training for our outdoor instruction team.

National Lottery's Young Start programme has supported our ongoing commitment to our Projects Coordinator.

The training of catering staff has continued with Scottish Vocational Qualifications (SVQ) undertaken and completed by our staff. Our administration staff have also undertaken a programme of SVQs to be completed in the next financial year.

Social Enterprise

Through this year the market place for outdoor provision has been difficult. Wiston Lodge has maintained a market share by listening to feedback from guests and adapting to their needs.

Funding has allowed us to visit young people with ASN in their own environment, encouraging their future visits to our house and grounds. With these off-site preparatory meetings, Wiston Lodge has built on its reputation as a preferred centre for complex needs groups.

FINANCIAL REVIEW

Financial position

There are currently unrestricted funds of £1,584,856 (2018 - £1,546,607) and restricted funds of £73,848 (2018 - £116,343) available at the year end. Total funds at the year end equate to £1,658,704 (2018 - £1,662,950). Of the total funds, £78,002 (2018 - £127,924) is held in deposit accounts.

Net expenditure for the year amounted to £4,246 (2018 - net income £249,370), comprising unrestricted funds of £38,249 (2018 - £175,281) and restricted funds of (£42,495) (2018 - £74,089).

This income from unrestricted funds for the year ended 31 March 2019, includes an exceptional element of £50,000 (2018 - £131,608) arising from the write off and reorganisation of loans received when Wiston Lodge was established as an independent charity, as explained in note 18.

Reserves policy

The general fund represents the unrestricted funds arising from the past operating results. The Board has established a policy whereby the unrestricted funds not invested in tangible fixed assets held by the charity should be equal to two months of resources expended. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charity are not currently meeting this level of reserves but are working towards it in the current financial year.

Wiston Lodge

Report of the Trustees for the Year Ended 31st March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Directors are appointed at the Annual General Meeting.

The directors who served during the year are set out on the beginning of the trustees report.

Induction and training of new trustees

The directors keep the necessary skill requirements of Board Members under review. In the event that new members are required individuals are approached to offer themselves for appointment to the Board at the Annual General Meeting, when nominations are solicited.

The overall duty of each director is to ensure that the company operates in a manner which enables it to fulfil its objectives as efficiently as possible. In particular they should :

- > ensure that the company complies with its founding Articles, charity law and other relevant legislation
- > contribute actively to the board's role in giving clear strategic advice to the company
- > setting overall policy, defining goals, setting targets and evaluation performance
- > safeguard the good name and values of the company
- > ensure the company's financial stability
- > appoint the General Manager and monitor his/her performance

Risk policy

The directors have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to mitigate those risks, including: the establishment of a system of procedures for authorisation of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimise any potential impact on the charity should any risks materialise.

Volunteers

Many volunteers give up their time to help at the centre, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC315652 (Scotland)

Registered Charity number

SC037778

Registered office

Wiston Lodge
Millrigg Road
Wiston
ML12 6HT

Trustees

M Beresford
A K Burgauer
I Lindsay
J R Moffat
J C O Russell
G Sutherland
W G Crook
J Robison

Company Secretary

G Sutherland

Wiston Lodge

Report of the Trustees
for the Year Ended 31st March 2019

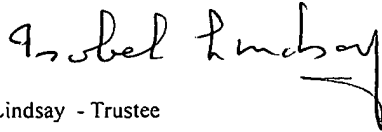
REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Chairperson
I Lindsay

Managing Director
Jonny Sutherland

Approved by order of the board of trustees on 10th October 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I Lindsay', with a stylized flourish at the end.

I Lindsay - Trustee

Independent Examiner's Report to the Trustees of
Wiston Lodge

I report on the accounts for the year ended 31st March 2019 set out on pages six to twenty two.

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 (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 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.

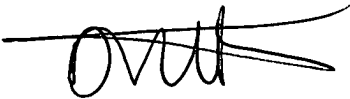
Independent examiner's statement

In 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; 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 R Mitchell
Institute of Chartered Accountants Scotland
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

10th October 2019

Wiston Lodge

Statement of Financial Activities
for the Year Ended 31st March 2019

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	58,533	64,151	122,684	285,234
Charitable activities	5				
Incoming Resources from charitable activities		301,217	-	301,217	333,146
Other trading activities	3	13	-	13	1,547
Investment income	4	83	-	83	14
Other income	6	27,473	-	27,473	33,563
Total		387,319	64,151	451,470	653,504
EXPENDITURE ON					
Raising funds	7	775	-	775	2,157
Charitable activities	8				
Charitable activities		340,795	106,646	447,441	394,477
Governance costs		7,500	-	7,500	7,500
Total		349,070	106,646	455,716	404,134
NET INCOME/(EXPENDITURE)		38,249	(42,495)	(4,246)	249,370
RECONCILIATION OF FUNDS					
Total funds brought forward		1,546,607	116,343	1,662,950	1,413,580
TOTAL FUNDS CARRIED FORWARD		<u>1,584,856</u>	<u>73,848</u>	<u>1,658,704</u>	<u>1,662,950</u>

The notes form part of these financial statements

Wiston Lodge

Balance Sheet
At 31st March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	14	1,764,730	23,688	1,788,418	1,778,573
CURRENT ASSETS					
Debtors	15	44,821	28,212	73,033	75,969
Cash at bank and in hand		31,154	46,848	78,002	127,924
		<u>75,975</u>	<u>75,060</u>	<u>151,035</u>	<u>203,893</u>
CREDITORS					
Amounts falling due within one year	16	(146,862)	(24,900)	(171,762)	(198,164)
NET CURRENT ASSETS/(LIABILITIES)		<u>(70,887)</u>	<u>50,160</u>	<u>(20,727)</u>	<u>5,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,693,843	73,848	1,767,691	1,784,302
CREDITORS					
Amounts falling due after more than one year	17	(108,987)	-	(108,987)	(121,352)
NET ASSETS		<u>1,584,856</u>	<u>73,848</u>	<u>1,658,704</u>	<u>1,662,950</u>
FUNDS	20				
Unrestricted funds				1,584,856	1,546,607
Restricted funds				73,848	116,343
TOTAL FUNDS				<u>1,658,704</u>	<u>1,662,950</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019.

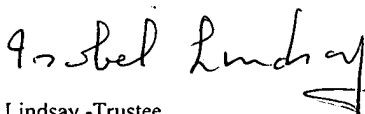
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 476 of the Companies Act 2006.

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.

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 on 10th October 2019 and were signed on its behalf by:


I Lindsay -Trustee

Wiston Lodge

Cash Flow Statement
for the Year Ended 31st March 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	1,814	82,151
Net cash provided by (used in) operating activities		<u>1,814</u>	<u>82,151</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(36,048)	-
Interest received		83	14
Net cash provided by (used in) investing activities		<u>(35,965)</u>	<u>14</u>
Cash flows from financing activities:			
Loan repayments in year		(15,771)	(15,207)
Net cash provided by (used in) financing activities		<u>(15,771)</u>	<u>(15,207)</u>
Change in cash and cash equivalents in the reporting period		<u>(49,922)</u>	<u>66,958</u>
Cash and cash equivalents at the beginning of the reporting period		<u>127,924</u>	<u>60,966</u>
Cash and cash equivalents at the end of the reporting period		<u><u>78,002</u></u>	<u><u>127,924</u></u>

Wiston Lodge

Notes to the Cash Flow Statement
for the Year Ended 31st March 2019

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(4,246)	249,370
Adjustments for:		
Depreciation charges	26,203	24,636
Interest received	(83)	(14)
Loan written off as a donation	(50,000)	(100,000)
Discounted loan interest	3,069	(38,608)
Decrease in debtors	2,936	38,396
Increase/(decrease) in creditors	23,935	(91,629)
Net cash provided by (used in) operating activities	<u>1,814</u>	<u>82,151</u>

Wiston Lodge

Notes to the Financial Statements for the Year Ended 31st March 2019

I. 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 2015)', 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 incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance

Expenditure

- All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category
- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, staff time.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounts for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Allocation and apportionment of costs

The company's operating expenses are financed from general unrestricted funds. Costs relating to restricted funding activities are allocated to those activities when incurred.

Tangible fixed assets

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

Buildings	- 1% on cost
Plant and machinery	- 20% on cost and 5% on cost
Activity construction	- 10% on cost

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

Taxation

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

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

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.

Financial instruments

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transactions costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Wiston Lodge

Notes to the Financial Statements – continued
for the Year Ended 31st March 2019

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	78,175	111,133
Grants	44,509	174,101
	<u>122,684</u>	<u>285,234</u>

Donations for the year ended 31st March 2019 include the write off of a loan of £50,000 (2018: £100,000), provided when Wiston Lodge was established as an independent charity, (see note 18).

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

	2019	2018
	£	£
South Lanarkshire Council	-	300
The Robertson Trust	-	11,500
Children In Need	-	39,164
RS MacDonald	-	7,000
Tesco	525	1,575
Surestart - National Lottery NL DoE	-	9,851
Loamingdale School	-	750
Wm Mann Foundation	-	950
National Lottery	-	49,350
KMF Maxwell Stuart Charitable Trust	-	20,000
Scottish Council for Voluntary Organisations	21,222	31,495
John Watson's Trust	-	1,680
LEADER/Clyde Wind Farm Community Fund	16,788	-
Whirlwind Charity	974	-
The Pump House Trust	5,000	-
Other grants	-	486
	<u>44,509</u>	<u>174,101</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	<u>13</u>	<u>1,547</u>

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>83</u>	<u>14</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
Trading operations	<u>301,217</u>	<u>333,146</u>
Activity Incoming Resources from charitable activities		

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

6. OTHER INCOME

	2019	2018
	£	£
Rents received	5,849	7,111
Other income	5,310	4,513
RHI income	16,314	21,939
	<u>27,473</u>	<u>33,563</u>

7. RAISING FUNDS

Raising donations and legacies

	2019	2018
	£	£
Fundraising costs	687	90
Events catering	88	2,067
	<u>775</u>	<u>2,157</u>

8. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 9)	Totals
	£	£
Charitable activities	447,441	447,441
Governance costs	7,500	7,500
	<u>454,941</u>	<u>454,941</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	446,092	1,349	-	447,441
Governance costs	-	-	7,500	7,500
	<u>446,092</u>	<u>1,349</u>	<u>7,500</u>	<u>454,941</u>

10. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Auditors' remuneration	-	3,500
Depreciation - owned assets	26,203	24,637

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

12. STAFF COSTS

	2019 £	2018 £
Wages and salaries	214,819	175,545
Social security costs	9,567	10,263
Other pension costs	3,889	2,848
	<u>228,275</u>	<u>188,656</u>

Key management personnel were paid £29,284 in the year (2018 - £29,355).

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

2019	2018
16	16
<u>16</u>	<u>16</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	112,105	173,129	285,234
Charitable activities			
Incoming Resources from charitable activities	333,146	-	333,146
Other trading activities	1,547	-	1,547
Investment income	14	-	14
Other income	33,561	2	33,563
Total	<u>480,373</u>	<u>173,131</u>	<u>653,504</u>
EXPENDITURE ON			
Raising funds	2,157	-	2,157
Charitable activities			
Charitable activities	295,435	99,042	394,477
Governance costs	7,500	-	7,500
Total	<u>305,092</u>	<u>99,042</u>	<u>404,134</u>
NET INCOME/(EXPENDITURE)	<u>175,281</u>	<u>74,089</u>	<u>249,370</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,371,325	42,255	1,413,580
TOTAL FUNDS CARRIED FORWARD	<u>1,546,606</u>	<u>116,344</u>	<u>1,662,950</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

14. TANGIBLE FIXED ASSETS

	Land £	Buildings £	Improvements to property £
COST			
At 1st April 2018	999,000	601,000	35,029
Additions	-	-	23,688
At 31st March 2019	999,000	601,000	58,717
DEPRECIATION			
At 1st April 2018	10,000	17,900	3,502
Charge for year	-	5,950	3,502
At 31st March 2019	10,000	23,850	7,004
NET BOOK VALUE			
At 31st March 2019	989,000	577,150	51,713
At 31st March 2018	989,000	583,100	31,527

	Plant and machinery £	Activity construction £	Office equipment £	Totals £
COST				
At 1st April 2018	235,842	22,416	-	1,893,287
Additions	3,292	-	9,068	36,048
At 31st March 2019	239,134	22,416	9,068	1,929,335
DEPRECIATION				
At 1st April 2018	81,070	2,242	-	114,714
Charge for year	13,601	2,242	908	26,203
At 31st March 2019	94,671	4,484	908	140,917
NET BOOK VALUE				
At 31st March 2019	144,463	17,932	8,160	1,788,418
At 31st March 2018	154,772	20,174	-	1,778,573

The land and buildings were valued on 15th June 2015 by Whyte and Barrie, qualified valuers with good local knowledge of Lanarkshire. The valuation was on an open market basis and resulted in a gain on revaluation of £734,745.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	37,820	33,715
Other debtors	35,213	42,254
	<u>73,033</u>	<u>75,969</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other loans (see note 18)	68,280	118,617
Trade creditors	23,603	14,276
Social security and other taxes	3,313	15,437
VAT	8,926	-
Accruals and deferred income	52,912	44,369
Accrued expenses	14,728	5,465
	<u>171,762</u>	<u>198,164</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	£	£
Other loans (see note 18)	<u>108,987</u>	<u>121,352</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2019	2018
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>68,280</u>	<u>118,617</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>78,403</u>	<u>77,072</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<u>30,584</u>	<u>44,280</u>

The bank overdraft facility of £45,000 is secured upon one of the properties in the grounds of Wiston Lodge, known as Kennels Cottage, which has a valuation of £95,000.

During the year ended 31 March 2019, £50,000 of a loan of £100,000 received when Wiston Lodge was established as an independent charity was written off to unrestricted donations, as an exceptional item.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Within one year	260	1,040
Between one and five years	-	260
	<u>260</u>	<u>1,300</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

20. **MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	1,546,607	38,249	1,584,856
Restricted funds			
Moffat Charitable Trust	448	(448)	-
J F Harvey	209	(209)	-
James Weir	1,204	(1,204)	-
Stevenson Marshall	124	(124)	-
R S McDonald	3,503	(3,503)	-
Robertsons Trust	10,525	(10,525)	-
Atkins Caravan	235	(235)	-
Children In Need	21,440	(21,440)	-
Tesco Bags for Life	973	(461)	512
National Lottery DoE	4,895	(4,895)	-
Loamingdale School	750	-	750
KMF Maxwell Stuart Trust	20,000	(12,161)	7,839
Wm Mann Foundation	784	(784)	-
National Lottery Path for Little People	49,273	(19,068)	30,205
South Lanarkshire Council	300	(200)	100
John Watson's Trust	1,680	-	1,680
Whirlwind Charity	-	974	974
Judy Russell	-	10,000	10,000
The Pump House Trust	-	5,000	5,000
Refurbishment & Little Lodge Fund	-	16,788	16,788
	<u>116,343</u>	<u>(42,495)</u>	<u>73,848</u>
TOTAL FUNDS	<u>1,662,950</u>	<u>(4,246)</u>	<u>1,658,704</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

20. **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	387,319	(349,070)	38,249
Restricted funds			
Moffat Charitable Trust	-	(448)	(448)
R S McDonald	-	(3,503)	(3,503)
Robertsons Trust	-	(10,525)	(10,525)
Children In Need	-	(21,440)	(21,440)
Tesco Bags for Life	525	(986)	(461)
National Lottery DoE	-	(4,895)	(4,895)
KMF Maxwell Stuart Trust	-	(12,161)	(12,161)
Wm Mann Foundation	-	(784)	(784)
National Lottery Path for Little People	-	(19,068)	(19,068)
South Lanarkshire Council	-	(200)	(200)
Scottish Council for Voluntary Organisations	21,222	(21,222)	-
Whirlwind Charity	974	-	974
Caroline Crosby	9,642	(9,642)	-
Judy Russell	10,000	-	10,000
The Pump House Trust	5,000	-	5,000
Refurbishment & Little Lodge Fund	16,788	-	16,788
J F Harvey	-	(209)	(209)
James Weir	-	(1,204)	(1,204)
Stevenson Marshall	-	(124)	(124)
Atkins Caravan	-	(235)	(235)
	<u>64,151</u>	<u>(106,646)</u>	<u>(42,495)</u>
TOTAL FUNDS	<u><u>451,470</u></u>	<u><u>(455,716)</u></u>	<u><u>(4,246)</u></u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	86,716	175,282	1,284,609	1,546,607
Property Grants reserve	549,864	-	(549,864)	-
Revaluation reserve	734,745	-	(734,745)	-
	<u>1,371,325</u>	<u>175,282</u>	<u>-</u>	<u>1,546,607</u>
Restricted Funds				
Moffat Charitable Trust	539	(91)	-	448
Dr Guthrie	245	(245)	-	-
J F Harvey	395	(186)	-	209
James Weir	1,400	(196)	-	1,204
Stevenson Marshall	124	-	-	124
R S McDonald	2,920	583	-	3,503
Robertsons Trust	6,900	3,625	-	10,525
Atkins Caravan	235	-	-	235
Children In Need	29,497	(8,057)	-	21,440
Tesco Bags for Life	-	973	-	973
National Lottery DoE	-	4,895	-	4,895
Loamingdale School	-	750	-	750
KMF Maxwell Stuart Trust	-	20,000	-	20,000
Wm Mann Foundation	-	784	-	784
National Lottery Path for Little People	-	49,273	-	49,273
South Lanarkshire Council	-	300	-	300
John Watson's Trust	-	1,680	-	1,680
	<u>42,255</u>	<u>74,088</u>	<u>-</u>	<u>116,343</u>
TOTAL FUNDS	<u><u>1,413,580</u></u>	<u><u>249,370</u></u>	<u><u>-</u></u>	<u><u>1,662,950</u></u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

20. **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	480,373	(305,091)	175,282
Restricted funds			
Moffat Charitable Trust	1	(92)	(91)
Dr Guthrie	-	(245)	(245)
R S McDonald	7,000	(6,417)	583
Robertsons Trust	11,500	(7,875)	3,625
Children In Need	39,165	(47,222)	(8,057)
Tesco Bags for Life	1,575	(602)	973
National Lottery DoE	9,851	(4,956)	4,895
Loamingdale School	750	-	750
KMF Maxwell Stuart Trust	20,000	-	20,000
Wm Mann Foundation	950	(166)	784
Duneaton Community Council	486	(486)	-
National Lottery Path for Little People	49,350	(77)	49,273
South Lanarkshire Council	300	-	300
John Watson's Trust	1,680	-	1,680
Scottish Council for Voluntary Organisations	30,523	(30,523)	-
J F Harvey	-	(186)	(186)
James Weir	-	(196)	(196)
	<u>173,131</u>	<u>(99,043)</u>	<u>74,088</u>
TOTAL FUNDS	<u><u>653,504</u></u>	<u><u>(404,134)</u></u>	<u><u>249,370</u></u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

20. MOVEMENT IN FUNDS - continued

Restricted Funds

Moffat Charitable Trust advanced monies to assist with the purchase of rope course equipment.

J F Harvey advanced monies to assist with outdoor clothing and equipment purchases.

James Weir Foundation advanced monies to improve the equipment within Wiston Lodge.

Stevenson Marshall advanced monies for renovation and heating.

The Robertson Trust and R S McDonald advanced monies to help fund salary costs of the Programme Development Coordinator.

The Atkins Caravan fund was for renovation and heating.

Children in Need advanced monies to fund a new salary post and a trail path.

The above funds were all fully utilised in the year to 31st March 2019.

Tesco Bags for Life advanced monies to provide tools for the Path of the Little People project.

The National Lottery (Awards for All) advanced funds to help with activities for students completing the Duke of Edinburgh Award. This was fully utilised during the year.

Loamingdale School provided funds towards the purchase of new waterproof boots for outdoor activities.

The KMF Maxwell Stuart Charitable Trust provided a grant to fund repairs and renovate rooms in the main building.

W M Mann Foundation and South Lanarkshire Council advanced monies to purchase new archery equipment. The W M Mann Foundation funds were fully utilised in the year.

The National Lottery (Young Start) funded a project co-ordinator post and other costs relating to the Path of the Little People project.

John Watson's Trust advanced monies towards the purchase of new climbing equipment.

The Scottish Council for Voluntary Organisations provided grant contributions towards wage costs. All funds received were utilised in the year.

The Whirlwind charity advanced funds for new climbing equipment.

Judy Russell donated funds to help repair the roof.

The Pump House Trust advanced funds for the repair of the roof.

The Clyde Wind Farm Community and Development Fund and the Lanarkshire Local Action Group LEADER programme advanced funds for the refurbishment of the main lodge and the creation of a little lodge.

Malcolm Crosby donated funds to help repair the roof, and these were fully utilised in the year.

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

21. RELATED PARTY DISCLOSURES

The trustees receive no remuneration for their services, nor did they claim any expenses during the period.

M Beresford is a Trustee and has advanced two loans to the charity as follows :

Loan of £100,000 which was interest free with no fixed repayments terms. This loan is being repaid from 1 April 2018 with a minimum repayment period of 10 years and is now included in these accounts at its-revalued amount of £61,168 at 31 March 2019 (2018 - £61,392).

Loan of £21,130 was advanced, interest free, in 2014 which is being repaid over 5 years. At 31 March 2019 this has been fully repaid (2018 - £907 was outstanding).

J Russell is a Trustee who previously advanced a loan of £100,000 to the charity which was interest free with no fixed repayment terms. This is being written off in 2 installments of £50,000 - one installment this year and one in the year ended 31 March 2020.

J Russell also gave a donation of £10,000 during the year for the repair of the roof.

Wiston Lodge

Detailed Statement of Financial Activities
for the Year Ended 31st March 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,175	111,133
Grants	44,509	174,101
	<hr/> 122,684	<hr/> 285,234
Other trading activities		
Fundraising events	13	1,547
Investment income		
Deposit account interest	83	14
Charitable activities		
Trading operations	301,217	333,146
Other income		
Rents received	5,849	7,111
Other income	5,310	4,513
RHI income	16,314	21,939
	<hr/> 27,473	<hr/> 33,563
Total incoming resources	451,470	653,504
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	687	90
Events catering	88	2,067
	<hr/> 775	<hr/> 2,157
Support costs		
Management		
Wages	214,819	175,545
Social security	9,567	10,263
Pensions	3,889	2,848
Rates & insurance	12,101	11,217
Light and heat	25,519	22,948
Telephone	1,475	1,118
Postage and stationery	1,604	2,319
Sundries	3,925	2,355
Vehicles	548	924
Catering	26,517	30,587
Maintenance	10,433	33,529
Professional fees & licences	1,375	1,687
Laundry & cleaning	5,853	7,042
Tutors & contract labour	40,028	31,230
Training	2,479	795
Interest	6,690	(34,425)
Costs of charitable activities	50,734	68,520
Building Maintenance	2,333	-
Buildings depreciation	5,950	5,950
Improvements to property	3,502	3,502
Carried forward	429,341	377,954

This page does not form part of the statutory financial statements

Wiston Lodge

Detailed Statement of Financial Activities
for the Year Ended 31st March 2019

	2019 £	2018 £
Management		
Brought forward	429,341	377,954
Plant & machinery depreciation	13,601	12,942
Fixtures and fittings	2,242	2,242
Computer equipment	908	-
	<hr/> 446,092	<hr/> 393,138
Finance		
Bank charges	1,349	1,339
Governance costs		
Auditors' remuneration	-	3,500
Accountancy and legal fees	7,500	4,000
	<hr/> 7,500	<hr/> 7,500
Total resources expended	455,716	404,134
	<hr/>	<hr/>
Net (expenditure)/income	<u><u>(4,246)</u></u>	<u><u>249,370</u></u>