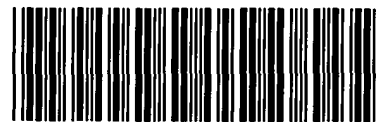


REGISTERED COMPANY NUMBER: SC315652 (Scotland)
REGISTERED CHARITY NUMBER: SC037778

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2023
for
Wiston Lodge

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

SATURDAY



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30/03/2024

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COMPANIES HOUSE

Wiston Lodge

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

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Report of the Trustees
for the Year Ended 31st 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 31st 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).

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, especially those with additional support needs. It helps all who visit and enjoy and respect the environment as well as lead them into positive pathways regarding emotional development, employability options and preparing to take up their role in society..

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established in 2007 initially 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 learn and grow, be challenged, and have fun, make friends, as well as memories.

Our mission is to empower individuals through transformative outdoor experiences. We believe in the inherent value of outdoor education in fostering personal growth, environmental stewardship, and community engagement.

To do this we:

- > Deliver tailored learning programmes to children and young people, vulnerable adults, and to the staff of the organisations' that support them.
- > Work with our surrounding community to support, sustain and build a brighter future for our local area.
- > Offer our hospitality, recreational facilities and training to groups who support our charitable purpose.

The core programmes we run to support our mission are:

- > Adventure activities
- > Nature connections (Bushcraft, forest skills)
- > Music and Art
- > Renewable Energy Education

Our qualified and experienced team provide tailored programmes that promote Personal, Social and Emotional Development (PSED) for participants. Individuals develop core skills, like problem solving, communication, teamwork and adaptability, as well as promoting physical activity, improved wellbeing, confidence and resilience.

Public benefit

The charity is a public benefit entity as defined by the Charities SORP FRS 102.

STRATEGIC REPORT

Achievement and performance

Review of the Year

During the year Wiston Lodge continued to recover following the outbreak of Covid 19.

140 charities/organisations and 44 schools/colleges benefited from the services that Wiston Lodge offered last year. We worked with each of these organisations to agree the outcomes they wish to achieve for beneficiaries. Most organisations are funded to meet specific objectives that are vital to individuals and communities. We know these outcomes are extremely important to the group and charities who use our services because they provide this feedback to us and come back year on year with new beneficiaries.

In addition, Wiston Lodge provides direct services to individuals, local groups and communities. These include; school holiday programmes, after school club, Wiston on Wheels, supported employment and workplace wellness. We evaluate our services and measure impact through case studies, feedback and surveys.

Wiston Lodge is working to build its capacity, invest in its infrastructure and to place people and communities at the centre of our work. Studies have shown that being in nature has a positive effect on all of us, our physical and mental health. Our experienced team can engage everyone regardless of their needs and provide inclusive and challenging programmes.

The heart of our organisation lies in the impact we create through our assets, programmes and projects. In the year to March 2023, we have witnessed countless success stories, from individuals overcoming personal challenges, other charities using Wiston Lodge to make a difference to their users to local communities coming together to appreciate our environment. Quantifying the impact of our work is crucial, and we are proud to share the following key metrics:

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

STRATEGIC REPORT

Achievement and performance

We provided a "Place to Grow" for 4800 visitors in the year April 2022 to March 2023. If we include staff, volunteers and the general public who attended our community events, our activities positively benefited around 5400 people of all ages and abilities. The memories and effect of Wiston Lodge on participants is lifelong. We meet people regularly who have memories and positive experiences of Wiston Lodge when they visited as children with youth groups or their schools.

The challenges faced by the organisation in achieving its outcomes were influenced by the period of Covid recovery and depleted household budgets. Wiston Lodge benefits from a loyal customer base and we have potential to develop some exciting new initiatives and continue to invest in our assets.

Financially it was yet another tough year, compounded by increased costs, competing resources and a need to renovate and upgrade our kitchen and campsite facilities. As we look ahead, it is clear that there is greater need for our activities, that public sector finances are going to be challenging and charitable income potentially hard to find.

During this year we have also 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 organisation has concentrated on its key objectives:

Portfolio Expansion

The Path of the Little People is 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 re-created following extensive storm damage, allowing the free flow of guests through the estate. This work is ongoing and we are looking at climate mitigation for some of our infrastructure given the change in weather patterns.

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 continue to look for further funding.

The Russell Hub opened in September 2021, replacing the previous Little Lodge. Clyde Wind Farm Fund and LEADER funded the development of this fit-for-purpose outdoor classroom with changing facilities, classroom space and storage for activities equipment. This new facility underpins outdoor programmes provided for all our visiting guests.

Staff Development

The Robertson Trust and 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 marketplace 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 in their own environments, 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, providing inclusive and exciting programmes for all.

Financial review

Financial position

There are currently unrestricted funds of £1,965,918 (2022 - £1,852,795) and restricted funds of £113,320 (2022 - £132,927) available at the year end equate to £2,079,238 (2022 - £1,985,722). Of the total funds, £144,128 (2022 - £192,202) is held in deposit accounts.

Net income for the year amounted to £93,516 (2022 - £33,880), comprising unrestricted funds of £113,123 (2022 - 16,236) and restricted funds of (£19,607) (2022 - £17,644).

This income from unrestricted funds for the year ended 31 March 2022, includes an exceptional element of £54,627 arising from the write off and reorganisation of loans received, as explained in note 14.

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

STRATEGIC REPORT

Financial review

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 continues to assess the need for this level of reserves in the current financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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. The company is limited by guarantee, as defined by the Companies Act 2006. 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. If there are vacancies for board members, 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. 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 Chief Executive and monitor their 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.

We thank our dedicated board, staff team, freelancers and volunteers for all their fantastic efforts and commitment far beyond what we can afford to reward them for; the Board for trying to navigate the difficult balance between our finances and the need for our front line work; our funders for making it all possible; and everyone who got involved and made Wiston Lodge, a magical and memorable "Place to Grow".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC315652 (Scotland)

Registered Charity number

SC037778

Registered office

Wiston Lodge
Millrigg Road
Wiston
ML12 6HT

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

Trustees

M Beresford
A K Burgauer Chairperson
J R Moffat
J C O Russell
G Sutherland
W G Crook (resigned 31.12.22)
J Robison
I Edwards

Auditors

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

Chairperson

A K Burgauer from 29th January 2023.
Previously J C O Russell served as Chair

Chief Executive

Fiona Hird (until 23rd February 2024)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wiston Lodge for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

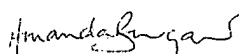
In so far as the trustees are aware:

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

AUDITORS

The auditors, Farries, Kirk and McVean, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28th March 2024 and signed on the board's behalf by:


A K Burgauer - Trustee

Report of the Independent Auditors to the Trustees and Members of
Wiston Lodge

Opinion

We have audited the financial statements of Wiston Lodge (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees and Members of
Wiston Lodge

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- we have assessed the susceptibility of the charitable company's financial statements to material misstatement as being low risk. The trustees are involved in the day to day management of the business and have a focus on controls to address potential fraud and error.
- the nature of the charitable company's activities are not significantly regulated. We have discussed the legal and regulatory framework the charitable company operates under with the trustees. This has enabled us to gain an understanding of those applicable to the charitable company and the procedures they operate to ensure compliance.
- we have obtained an understanding of the charitable company's policies and procedures on fraud risk through two way communication with the management and have no knowledge of any actual, suspected or alleged fraud.
- the Senior Statutory Auditor is satisfied that the engagement audit staff were competent to and capable of recognising non-compliance with laws and regulation. No details of any non-compliance were communicated to us and no such potential instances were noted during the audit process.

We have reached these conclusions following enquiries made of those charged with governance and senior staff and following audit testing procedures and review of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rodney Palmer, BA CA (Senior Statutory Auditor)
for and on behalf of Farries, Kirk and McVean
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

28th March 2024

Wiston Lodge

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,889	120,026	223,915	223,173
Charitable activities	4				
Residential activities		320,429	-	320,429	156,646
Investment income	3	702	-	702	13
Other income	5	248,395	-	248,395	80,803
Total		<u>673,415</u>	<u>120,026</u>	<u>793,441</u>	<u>460,635</u>
EXPENDITURE ON					
Charitable activities	6				
Residential activities		548,159	139,634	687,793	422,840
Governance costs		10,473	-	10,473	3,915
Total		<u>558,632</u>	<u>139,634</u>	<u>698,266</u>	<u>426,755</u>
NET INCOME/(EXPENDITURE)		114,783	(19,608)	95,175	33,880
RECONCILIATION OF FUNDS					
Total funds brought forward		1,852,795	132,927	1,985,722	1,951,842
TOTAL FUNDS CARRIED FORWARD		<u><u>1,967,578</u></u>	<u><u>113,319</u></u>	<u><u>2,080,897</u></u>	<u><u>1,985,722</u></u>

The notes form part of these financial statements

Wiston Lodge (Registered number: SC315652)

Balance Sheet
31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	2,064,820	56,233	2,121,053	2,069,515
CURRENT ASSETS					
Debtors	13	198,384	-	198,384	42,676
Cash at bank and in hand		87,041	57,087	144,128	192,202
		<u>285,425</u>	<u>57,087</u>	<u>342,512</u>	<u>234,878</u>
CREDITORS					
Amounts falling due within one year	14	(247,065)	-	(247,065)	(159,261)
NET CURRENT ASSETS		<u>38,360</u>	<u>57,087</u>	<u>95,447</u>	<u>75,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,103,180	113,320	2,216,500	2,145,132
CREDITORS					
Amounts falling due after more than one year	15	(135,603)	-	(135,603)	(159,410)
NET ASSETS		<u>1,967,577</u>	<u>113,320</u>	<u>2,080,897</u>	<u>1,985,722</u>
FUNDS	17				
Unrestricted funds				1,967,577	1,852,795
Restricted funds				113,320	132,927
TOTAL FUNDS				<u>2,080,897</u>	<u>1,985,722</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th March 2024 and were signed on its behalf by:



A K Burgauer - Trustee

Wiston Lodge

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(21,858)	43,176
Net cash (used in)/provided by operating activities		(21,858)	43,176
Cash flows from investing activities			
Purchase of tangible fixed assets		(80,054)	(36,740)
Sale of tangible fixed assets		76,493	-
Interest received		702	13
Net cash used in investing activities		(2,859)	(36,727)
Cash flows from financing activities			
New loans in year		-	100,000
Loan repayments in year		(23,357)	(14,412)
Net cash (used in)/provided by financing activities		(23,357)	85,588
Change in cash and cash equivalents in the reporting period		(48,074)	92,037
Cash and cash equivalents at the beginning of the reporting period		192,202	100,165
Cash and cash equivalents at the end of the reporting period		144,128	192,202

The notes form part of these financial statements

Wiston Lodge

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

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2023	2022	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	95,175	33,880	
Adjustments for:			
Depreciation charges	17,826	15,486	
Profit on disposal of fixed assets	(65,803)	-	
Interest received	(702)	(13)	
Loan written off as a donation	-	(54,627)	
(Increase)/decrease in debtors	(155,708)	37,804	
Increase in creditors	87,354	10,646	
Net cash (used in)/provided by operations	<u>(21,858)</u>	<u>43,176</u>	
2. ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	192,202	(48,074)	144,128
	<u>192,202</u>	<u>(48,074)</u>	<u>144,128</u>
Debt			
Debts falling due within 1 year	(33,273)	(450)	(33,723)
Debts falling due after 1 year	(159,410)	23,807	(135,603)
	<u>(192,683)</u>	<u>23,357</u>	<u>(169,326)</u>
Total	<u>(481)</u>	<u>(24,717)</u>	<u>(25,198)</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

- All 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.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,708	59,073
Grants	219,207	164,100
	<u>223,915</u>	<u>223,173</u>

Donations for the year ended 31st March 2022 include the write off of a loan of £54,627 (2021: £NIL).

Wiston Lodge

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

2. DONATIONS AND LEGACIES - continued

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

	2023	2022
	£	£
South Lanarkshire Council	39,744	-
Scottish Council for Voluntary Organisations	59,265	55,931
LEADER/Clyde Wind Farm Community Fund	-	52,229
National Lottery Path for Little People	7,598	-
Garfield Weston	10,000	-
Leach Family Charitable Fund	-	2,000
McAlpine	-	1,000
Regen:FX Youth Trust	-	5,353
YouthLink Scotland	100,000	17,887
The Hobson Charity	1,000	-
D&G Council	1,400	-
Hendry Trust	200	-
Other grants	-	29,700
	<u>219,207</u>	<u>164,100</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>702</u>	<u>13</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Trading operations	<u>320,429</u>	<u>156,646</u>
Activity Residential activities		

5. OTHER INCOME

	2023	2022
	£	£
Gain on sale of tangible fixed assets	65,803	-
Rents received	4,200	6,950
SLC covid grant	-	21,000
RHI income	18,673	21,289
JRS grant	-	31,564
Insurance Claim	119,441	-
Timber income - Reforestation Project	40,278	-
	<u>248,395</u>	<u>80,803</u>

Wiston Lodge

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

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
Residential activities	687,793
Governance costs	10,473
	<u>698,266</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Residential activities	677,993	5,300	4,500	687,793
Governance costs	-	-	10,473	10,473
	<u>677,993</u>	<u>5,300</u>	<u>14,973</u>	<u>698,266</u>

8. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	4,000	-
Auditors' remuneration for non audit work	4,000	3,500
Depreciation - owned assets	17,826	15,486
Other operating leases	3,600	-
Surplus on disposal of fixed assets	(65,803)	-
	<u>(65,803)</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	359,009	245,259
Social security costs	21,922	13,184
Other pension costs	5,659	3,898
	<u>386,590</u>	<u>262,341</u>

Key management personnel were paid £32,000 in the year (2022 - £29,231)

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

	2023	2022
Employees	19	14
	<u>19</u>	<u>14</u>

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	88,773	134,400	223,173
Charitable activities			
Residential activities	156,646	-	156,646
Investment income	13	-	13
Other income	80,803	-	80,803
Total	<u>326,235</u>	<u>134,400</u>	<u>460,635</u>
EXPENDITURE ON			
Charitable activities			
Residential activities	306,084	116,756	422,840
Governance costs	3,915	-	3,915
Total	<u>309,999</u>	<u>116,756</u>	<u>426,755</u>
NET INCOME	16,236	17,644	33,880
RECONCILIATION OF FUNDS			
Total funds brought forward	1,836,559	115,283	1,951,842
TOTAL FUNDS CARRIED FORWARD	<u>1,852,795</u>	<u>132,927</u>	<u>1,985,722</u>

12. TANGIBLE FIXED ASSETS

	Land £	Buildings £	Improvements to property £
COST OR VALUATION			
At 1st April 2022	999,000	541,632	377,648
Additions	-	-	68,257
Disposals	(10,690)	-	-
At 31st March 2023	<u>988,310</u>	<u>541,632</u>	<u>445,905</u>
DEPRECIATION			
At 1st April 2022	-	-	-
Charge for year	-	-	-
At 31st March 2023	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31st March 2023	<u>988,310</u>	<u>541,632</u>	<u>445,905</u>
At 31st March 2022	<u>999,000</u>	<u>541,632</u>	<u>377,648</u>

Wiston Lodge

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

12. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Activity construction £	Office equipment £	Totals £
COST OR VALUATION				
At 1st April 2022	258,633	22,416	17,083	2,216,412
Additions	11,797	-	-	80,054
Disposals	-	-	-	(10,690)
At 31st March 2023	270,430	22,416	17,083	2,285,776
DEPRECIATION				
At 1st April 2022	130,023	11,216	5,658	146,897
Charge for year	13,861	2,245	1,720	17,826
At 31st March 2023	143,884	13,461	7,378	164,723
NET BOOK VALUE				
At 31st March 2023	126,546	8,955	9,705	2,121,053
At 31st March 2022	128,610	11,200	11,425	2,069,515

Cost or valuation at 31st March 2023 is represented by:

	Land £	Buildings £	Improvements to property £
Valuation in 2020	-	(75,028)	-
Cost	988,310	616,660	445,905
	988,310	541,632	445,905

	Plant and machinery £	Activity construction £	Office equipment £	Totals £
Valuation in 2020	-	-	-	(75,028)
Cost	270,430	22,416	17,083	2,360,804
	270,430	22,416	17,083	2,285,776

The land and buildings were valued on 24th November 2020 by Whyte and Barrie, qualified valuers with good local knowledge of Lanarkshire. The valuation was on an open market basis and resulted in a loss on revaluation of £24,722. The value of land and buildings at cost was £1,975,027.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	69,663	16,308
Other debtors	120,275	26,368
Prepayments	8,446	-
	198,384	42,676

Wiston Lodge

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 16)	33,723	33,273
Trade creditors	71,120	17,737
Social security and other taxes	19,105	11,989
VAT	6,796	12,415
Accruals and deferred income	92,855	66,570
Accrued expenses	23,466	17,277
	<u>247,065</u>	<u>159,261</u>

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

	2023	2022
	£	£
Other loans (see note 16)	<u>135,603</u>	<u>159,410</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>33,723</u>	<u>33,273</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>85,603</u>	<u>109,410</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	50,000	50,000

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 2022, the remaining £54,627 of a £100,000 loan received was written off to unrestricted donations, as an exceptional item.

Wiston Lodge

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

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,852,795	114,782	1,967,577
Restricted funds			
The R S Macdonald Charitable Trust	10,127	(6,239)	3,888
The Robertson Trust	1,445	(1,445)	-
Young Start (The National Lottery Community Fund)	25,577	(20,214)	5,363
Roof Repair	8,420	2,176	10,596
Youthlink Scotland	680	(680)	-
Youthlink Scotland	1,956	(1,956)	-
Adapt and Thrive	28,693	(28,693)	-
SSE	52,229	-	52,229
Leach Family Charitable Trust	2,000	-	2,000
Enhanced Easter Provision Fund 2022 (South Lanarkshire Council)	1,800	(1,800)	-
The Hobson Charity	-	1,000	1,000
UK Shared Prosperity Fund	-	38,244	38,244
	<u>132,927</u>	<u>(19,607)</u>	<u>113,320</u>
TOTAL FUNDS	<u><u>1,985,722</u></u>	<u><u>95,175</u></u>	<u><u>2,080,897</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	673,415	(558,633)	114,782
Restricted funds			
The R S Macdonald Charitable Trust	-	(6,239)	(6,239)
The Robertson Trust	-	(1,445)	(1,445)
Young Start (The National Lottery Community Fund)	7,598	(27,812)	(20,214)
Scottish Council for Voluntary Organisations	59,265	(59,265)	-
South Lanarkshire Council Salary Contributions	1,500	(1,500)	-
Roof Repair	11,020	(8,844)	2,176
Youthlink Scotland	-	(680)	(680)
Youthlink Scotland	-	(1,956)	(1,956)
Adapt and Thrive	(1)	(28,692)	(28,693)
Enhanced Easter Provision Fund 2022 (South Lanarkshire Council)	-	(1,800)	(1,800)
The Hobson Charity	1,000	-	1,000
D&G Council	1,400	(1,400)	-
UK Shared Prosperity Fund	38,244	-	38,244
	<u>120,026</u>	<u>(139,633)</u>	<u>(19,607)</u>
TOTAL FUNDS	<u><u>793,441</u></u>	<u><u>(698,266)</u></u>	<u><u>95,175</u></u>

Wiston Lodge

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

17. 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	1,836,559	16,236	1,852,795
Restricted funds			
The R S Macdonald Charitable Trust	19,475	(9,348)	10,127
The Robertson Trust	12,941	(11,496)	1,445
Tesco Bags for Life	512	(512)	-
Loamingdale School	600	(600)	-
Young Start (The National Lottery Community Fund)	41,435	(15,858)	25,577
Roof Repair	21,623	(13,203)	8,420
Communities Recovery Fund	18,697	(18,697)	-
Youthlink Scotland	-	680	680
Youthlink Scotland	-	1,956	1,956
Adapt and Thrive	-	28,693	28,693
SSE	-	52,229	52,229
Leach Family Charitable Trust	-	2,000	2,000
Enhanced Easter Provision Fund 2022 (South Lanarkshire Council)	-	1,800	1,800
	<u>115,283</u>	<u>17,644</u>	<u>132,927</u>
TOTAL FUNDS	<u><u>1,951,842</u></u>	<u><u>33,880</u></u>	<u><u>1,985,722</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,235	(309,999)	16,236
Restricted funds			
The R S Macdonald Charitable Trust	-	(9,348)	(9,348)
The Robertson Trust	-	(11,496)	(11,496)
Tesco Bags for Life	-	(512)	(512)
Loamingdale School	-	(600)	(600)
Young Start (The National Lottery Community Fund)	-	(15,858)	(15,858)
Scottish Council for Voluntary Organisations	11,230	(11,230)	-
Roof Repair	999	(14,202)	(13,203)
Communities Recovery Fund	-	(18,697)	(18,697)
Youthlink Scotland	2,723	(2,043)	680
Youthlink Scotland	15,164	(13,208)	1,956
SLC Holiday Program	3,553	(3,553)	-
Adapt and Thrive	44,702	(16,009)	28,693
SSE	52,229	-	52,229
Leach Family Charitable Trust	2,000	-	2,000
Enhanced Easter Provision Fund 2022 (South Lanarkshire Council)	1,800	-	1,800
	<u>134,400</u>	<u>(116,756)</u>	<u>17,644</u>
TOTAL FUNDS	<u><u>460,635</u></u>	<u><u>(426,755)</u></u>	<u><u>33,880</u></u>

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

17. MOVEMENT IN FUNDS - continued

Restricted Funds

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

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

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

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

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

South Lanarkshire Council and Dumfries & Galloway Council provided funds to support youth programs, this included summer and easter programs.

Adapt & Thrive is Government funded support to aid Covid recovery.

The Scottish Council for Voluntary Organisations provided grant contributions through the Adapt and Thrive Fund towards the costs relating to building tourism facilities.

The Leach Family Charitable Trust have provided funding to develop paths through degraded sections of the woodland and provide forestry equipment for the grounds team.

UK Shared Prosperity Fund is a contribution to the cost of the renovation of the campsite toilets and showers.

A number of entities advanced funds for the roof repair:

- The Clothworkers' Foundation
- Turcan Connell
- Scottish Pro SW
- The Meikle Foundation
- Pilgrim Trust funds
- McAlpine

18. CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted but not provided for in the financial statements	180,084	-

19. RELATED PARTY DISCLOSURES

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

M Beresford, a Trustee, previously advanced a loan of £100,000 which was interest free with no fixed repayments terms. This loan was written off to unrestricted donations during the year to 31 March 2022 at its revalued amount of £54,627.

JCO Russell provided an interest free loan of £100,000 during the year to 31 March 2022. This loan will be repaid by monthly instalments over a 10 year period but no repayments have been made to date.